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Independent Audit and Advisory Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,¹

Debtors.

)
)
) Chapter 11

)
) Case No. 18-23538 (RDD)

)
) (Jointly Administered)
)

**FIRST COMBINED MONTHLY FEE STATEMENT OF DELOITTE & TOUCHE LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS INDEPENDENT AUDIT AND ADVISORY SERVICES PROVIDER TO
THE DEBTORS FOR THE PERIOD
FROM OCTOBER 15, 2018 THROUGH NOVEMBER 30, 2018**

Name of Applicant:

Deloitte & Touche LLP

Authorized to Provide Services as:

Independent Audit and Advisory Services
Provider to the Debtors

Date of Retention:

Effective *Nunc Pro Tunc* to October 15,
2018 by Order entered January 22, 2019

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); and Sears Brands Management Corporation (5365). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Period for which Compensation and Reimbursement is Sought: October 1, 2018 through November 30, 2018

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$1,411,044.00

Amount of Expense Reimbursement Sought: \$20,031.02

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): **\$1,431,075.02**

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
None					

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period from October 15, 2018 through November 30, 2018

Advisory Services - ASC 606

Professional	Level	Rate	Hours	Fees
Lauret, Kyle	Senior Manager	\$625.00	2.9	\$1,812.50
Williams, Adam	Senior Manager	\$625.00	0.8	\$500.00
Chang, Stephen	Manager	\$525.00	1.6	\$840.00
Sorenson, Peter	Senior Consultant	\$450.00	9.7	\$4,365.00
Professional Subtotal:			15.0	\$7,517.50

Advisory Services - ASC 842

Professional	Level	Rate	Hours	Fees
Garrett, Brad	Partner/Principal	\$925.00	1.5	\$1,387.50
Mallaro, Brian	Partner/Principal	\$925.00	0.4	\$370.00
Lauret, Kyle	Senior Manager	\$625.00	0.4	\$250.00
Pesa, Lauren	Senior Manager	\$625.00	1.3	\$812.50
Professional Subtotal:			3.6	\$2,820.00

Advisory Services - ASC 852

Professional	Level	Rate	Hours	Fees
Berry, Jim	Partner/Principal	\$925.00	0.7	\$647.50
Weinert McDonnell, Lesley	Partner/Principal	\$925.00	8.5	\$7,862.50
Hartmann, Becky	Senior Manager	\$625.00	9.3	\$5,812.50
Lauret, Kyle	Senior Manager	\$625.00	6.6	\$4,125.00
Staiger, Jt	Senior Manager	\$625.00	3.2	\$2,000.00
Berland, Taylor	Manager	\$525.00	10.1	\$5,302.50
Chang, Stephen	Manager	\$525.00	4.6	\$2,415.00
Lonnemann, Malorie	Manager	\$525.00	3.2	\$1,680.00
Nanda, Priyanka	Manager	\$210.00	0.5	\$105.00
Fitzgerald, Connor	Senior Consultant	\$450.00	14.3	\$6,435.00
Jain, Yash R	Senior Consultant	\$180.00	29.7	\$5,346.00
McManus, Joseph	Senior Consultant	\$450.00	18.9	\$8,505.00
Sorenson, Peter	Senior Consultant	\$450.00	42.4	\$19,080.00
Straub, Kelsey	Senior Consultant	\$450.00	20.7	\$9,315.00
Allen, Michael	Consultant	\$295.00	30.5	\$8,997.50
Professional Subtotal:			203.2	\$87,628.50

Advisory Services - SOC Reports²

Professional	Level	Hours	Hours
Berggren, Maureen	Managing Director	1.4	
Vajhala, Phani Kiran	Manager	4.7	
Riordan, Katy	Senior Consultant	26.5	
Smietanski, Meredith	Senior Consultant	11.4	
Straub, Kelsey	Senior Consultant	1.0	
Hoye, Jim	Consultant	0.3	
King, Elizabeth	Consultant	7.2	
Bougadis, Blake	Consultant	15.0	
Castellano, Carrie	Consultant	0.9	
Rosi, Matthew	Consultant	6.7	
Professional Subtotal:		75.1	\$100,000.00

Audit Services³

Professional	Level	Rate	Hours	Fees
Berry, Jim	Partner/Principal		29.1	
Bradfield, Derek	Partner/Principal		0.2	
Garrett, Brad	Partner/Principal		0.8	
Hurwitz, Scott	Partner/Principal		0.7	
Klein, Sara	Partner/Principal		0.5	
Kohn, Barry	Partner/Principal		4.4	
Mallaro, Brian	Partner/Principal		2.2	
Mashburn, Brian	Partner/Principal		3.3	
Weinert McDonnell, Lesley	Partner/Principal		69.5	
Yauch, Glenn	Partner/Principal		14.3	
Berggren, Maureen	Managing Director		6.4	
Dugan, Mike	Managing Director		4.0	
Goncalves, Tony	Managing Director		2.1	
Hermanson, Tom	Managing Director		15.4	
Kapecki, Kenneth	Managing Director		4.0	
Rawat, Sue	Senior Manager		6.0	
Anderson, Jenifer	Senior Manager		1.1	
Balester, Jennifer	Senior Manager		1.7	
Dixon, Teagan (TJ)	Senior Manager		5.5	
Hartmann, Becky	Senior Manager		34.5	
Lauret, Kyle	Senior Manager		52.2	
Pesa, Lauren	Senior Manager		0.3	
Pyburn, Tim	Senior Manager		0.5	
Staiger, Jt	Senior Manager		55.4	
Williams, Adam	Senior Manager		18.5	

² Represents the November monthly scheduled billing as outlined in the System Services Engagement Letter.

³ Represents the October and November monthly scheduled billing as outlined in the Base Audit Engagement Letter.

Adorno, Dan	Manager	21.1	
Berland, Taylor	Manager	62.4	
Chang, Stephen	Manager	54.1	
Enkhbayar, Tuya	Manager	13.5	
Lonnemann, Malorie	Manager	56.2	
Morawiec, Monika	Manager	1.5	
Nanda, Priyanka	Manager	41.4	
Vajhala, Phani Kiran	Manager	28.3	
Jain, Chetna	Senior Consultant	8.0	
Jain, Yash R	Senior Consultant	81.5	
Akopchikyan, Ovsep	Senior Consultant	4.2	
Dail, Amanda	Senior Consultant	1.2	
Fitzgerald, Connor	Senior Consultant	147.6	
Liu, Sky	Senior Consultant	41.0	
McManus, Joseph	Senior Consultant	124.1	
McShane, Connor	Senior Consultant	105.3	
Riordan, Katy	Senior Consultant	125.8	
Smietanski, Meredith	Senior Consultant	156.3	
Sorenson, Peter	Senior Consultant	126.5	
Straub, Kelsey	Senior Consultant	112.2	
Viray, Norell	Senior Consultant	9.7	
Allen, Michael	Staff/Consultant	203.1	
Bakshi, Saurabh	Staff/Consultant	0.9	
Bandic, Alex	Staff/Consultant	1.0	
Bougadis, Blake	Staff/Consultant	129.3	
Castellano, Carrie	Staff/Consultant	102.1	
Colletti, James	Staff/Consultant	61.7	
Doster, Kiera	Staff/Consultant	2.4	
Hoye, Jim	Staff/Consultant	163.8	
Jaiswal, Himanshu	Staff/Consultant	139.6	
Jha, Abhinav	Staff/Consultant	113.2	
Kandpal, Neha	Staff/Consultant	1.4	
King, Elizabeth	Staff/Consultant	72.5	
Mason, David	Staff/Consultant	25.7	
Mohammed, Muneer	Staff/Consultant	48.5	
Murphy, Karissa	Staff/Consultant	2.3	
Nguyen, Donna	Staff/Consultant	218.6	
Patni, Paridhi	Staff/Consultant	76.1	
Paul, Samantha	Staff/Consultant	33.7	
Rosi, Matthew	Staff/Consultant	82.9	
Rothstein, Louis	Staff/Consultant	35.1	
Sal, Tanmoy	Staff/Consultant	52.3	
Srividya, Vidya	Staff/Consultant	24.7	
Stone, Kyle	Staff/Consultant	0.8	
Surya Teja, Raavi	Staff/Consultant	4.5	
Wolter, Devin	Staff/Consultant	2.6	
Billie, Jaclyn	Staff/Consultant	31.5	
Professional Subtotal:		3,284.8	\$787,000.00

Audit Services - ASC 842

Professional	Level	Rate	Hours	Fees
Mallaro, Brian	Partner/Principal	\$600.00	0.5	\$300.00
Lauret, Kyle	Senior Manager	\$500.00	1.7	\$850.00
McShane, Connor	Senior Consultant	\$300.00	4.7	\$1,410.00
Bougadis, Blake	Staff/Consultant	\$200.00	6.6	\$1,320.00
Nguyen, Donna	Staff/Consultant	\$200.00	0.7	\$140.00
Professional Subtotal:			14.2	\$4,020.00

Out of Scope Audit Services

Professional	Level	Rate	Hours	Fees
Berggren, Maureen	Managing Director	\$600.00	1.3	\$780.00
Berrill, Liz	Partner/Principal	\$600.00	1.3	\$780.00
Berry, Jim	Partner/Principal	\$600.00	36.0	\$21,600.00
Bradfield, Derek	Partner/Principal	\$600.00	4.5	\$2,700.00
Candela, Kathleen	Managing Director	\$600.00	9.7	\$5,820.00
Collins, Bryan	Partner/Principal	\$600.00	10.6	\$6,360.00
Drager, Christine	Managing Director	\$600.00	3.2	\$1,920.00
Feller, Jon	Managing Director	\$600.00	1.8	\$1,080.00
Goncalves, Tony	Managing Director	\$600.00	1.6	\$960.00
Harrison, Tracy	Managing Director	\$600.00	0.6	\$360.00
Hermanson, Tom	Managing Director	\$600.00	8.4	\$5,040.00
Hoffman, David	Partner/Principal	\$600.00	5.9	\$3,540.00
Kohn, Barry	Partner/Principal	\$600.00	1.6	\$960.00
Little, John	Partner/Principal	\$600.00	2.6	\$1,560.00
Mallaro, Brian	Partner/Principal	\$600.00	4.0	\$2,400.00
Mashburn, Brian	Partner/Principal	\$600.00	0.5	\$300.00
Pinto, Sarah	Managing Director	\$600.00	0.4	\$240.00
Sasso, Anthony	Managing Director	\$600.00	7.9	\$4,740.00
Sullivan, Mike	Managing Director	\$600.00	5.2	\$3,120.00
Taylor, Mike	Managing Director	\$600.00	8.2	\$4,920.00
Treiber, John	Partner/Principal	\$600.00	2.8	\$1,680.00
Weinert McDonnell, Lesley	Partner/Principal	\$600.00	82.7	\$49,620.00
Yauch, Glenn	Partner/Principal	\$600.00	5.4	\$3,240.00
Anderson, Jenifer	Senior Manager	\$500.00	0.3	\$150.00
Balester, Jennifer	Senior Manager	\$500.00	1.7	\$850.00
Chin, Jane	Senior Manager	\$500.00	1.0	\$500.00
Dixon, Teagan (TJ)	Senior Manager	\$500.00	1.6	\$800.00
Ernotte, Ann	Senior Manager	\$500.00	1.6	\$800.00
Hartmann, Becky	Senior Manager	\$500.00	35.8	\$17,900.00
Lauret, Kyle	Senior Manager	\$500.00	106.4	\$53,200.00
Pesa, Lauren	Senior Manager	\$500.00	24.0	\$12,000.00
Staiger, Jt	Senior Manager	\$500.00	83.3	\$41,650.00
Swiatkowski, John	Senior Manager	\$500.00	3.3	\$1,650.00
Tepper, Steve	Senior Manager	\$500.00	0.8	\$400.00
Williams, Adam	Senior Manager	\$500.00	11.9	\$5,950.00
Adam, Kristin	Manager	\$400.00	1.0	\$400.00
Adorno, Dan	Manager	\$400.00	1.0	\$400.00
Berland, Taylor	Manager	\$400.00	16.1	\$6,440.00
Chang, Stephen	Manager	\$400.00	25.4	\$10,160.00
Enkhbayar, Tuya	Manager	\$400.00	1.0	\$400.00

Fielding, Stephen	Manager	\$400.00	6.9	\$2,760.00
Lonnemann, Malorie	Manager	\$400.00	31.9	\$12,760.00
Morawiec, Monika	Manager	\$400.00	1.7	\$680.00
Nanda, Priyanka	Manager	\$160.00	18.7	\$2,992.00
Redstrom, Kyle	Manager	\$400.00	1.0	\$400.00
Yang, Shell	Manager	\$400.00	1.0	\$400.00
Browning, Maria	Senior Consultant	\$300.00	19.1	\$5,730.00
Dail, Amanda	Senior Consultant	\$300.00	7.6	\$2,280.00
Fitzgerald, Connor	Senior Consultant	\$300.00	43.0	\$12,900.00
Hu, May	Senior Consultant	\$300.00	4.0	\$1,200.00
Jain, Yash R	Senior Consultant	\$120.00	32.6	\$3,912.00
McManus, Joseph	Senior Consultant	\$300.00	38.5	\$11,550.00
McShane, Connor	Senior Consultant	\$300.00	59.4	\$17,820.00
Riordan, Katy	Senior Consultant	\$300.00	5.4	\$1,620.00
Smietanski, Meredith	Senior Consultant	\$300.00	1.0	\$300.00
Sorenson, Peter	Senior Consultant	\$300.00	53.9	\$16,170.00
Straub, Kelsey	Senior Consultant	\$300.00	68.1	\$20,430.00
Viray, Norell	Senior Consultant	\$300.00	1.0	\$300.00
Allen, Michael	Staff/Consultant	\$200.00	21.3	\$4,260.00
Bandic, Alex	Staff/Consultant	\$200.00	0.5	\$100.00
Billie, Jaclyn	Staff/Consultant	\$200.00	12.2	\$2,440.00
Bougadis, Blake	Staff/Consultant	\$200.00	63.2	\$12,640.00
Castellano, Carrie	Staff/Consultant	\$200.00	10.1	\$2,020.00
Colletti, James	Staff/Consultant	\$200.00	2.1	\$420.00
Gutierrez, Dalia	Staff/Consultant	\$200.00	0.4	\$80.00
Hoang, Tuyen	Staff/Consultant	\$200.00	0.4	\$80.00
Hoye, Jim	Staff/Consultant	\$200.00	1.0	\$200.00
King, Elizabeth	Staff/Consultant	\$200.00	1.3	\$260.00
Nguyen, Donna	Staff/Consultant	\$200.00	9.7	\$1,940.00
Paul, Samantha	Staff/Consultant	\$200.00	5.3	\$1,060.00
Rosi, Matthew	Staff/Consultant	\$200.00	14.0	\$2,800.00
Rothstein, Louis	Staff/Consultant	\$200.00	1.0	\$200.00
Wolter, Devin	Staff/Consultant	\$200.00	1.0	\$200.00
Bakshi, Saurabh	Staff/Consultant	\$80.00	1.0	\$80.00
Jaiswal, Himanshu	Staff/Consultant	\$80.00	11.8	\$944.00
Jha, Abhinav	Staff/Consultant	\$80.00	1.5	\$120.00
Patni, PARIDHI	Staff/Consultant	\$80.00	0.3	\$24.00
Sal, TANMOY	Staff/Consultant	\$80.00	4.4	\$352.00
Srividya, VIDYA	Staff/Consultant	\$80.00	0.3	\$24.00
Tummuri, Ashok Reddy	Staff/Consultant	\$80.00	3.0	\$240.00
Professional Subtotal :			1,083.0	\$422,058.00
TOTAL HOURS AND FEES REQUESTED			4,678.9	\$1,411,044.00

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period from October 15, 2018 through November 30, 2018

Categories	Hours	Fees
Advisory Services - ASC 606	15.0	\$7,517.50
Advisory Services - ASC 842	3.6	\$2,820.00
Advisory Services - ASC 852	203.2	\$87,628.50
Advisory Services - SOC Reports	75.1	\$100,000.00
Audit Services	3,284.8	\$787,000.00
Audit Services - ASC 842	14.2	\$4,020.00
Out of Scope Audit Services	1,083.0	\$422,058.00
Fee's Category Subtotal :	4,678.9	\$1,411,044.00

CUMULATIVE EXPENSES BY CATEGORY SUMMARY

For the Period from October 15, 2018 through November 30, 2018

Expense Categories	Total Expenses for the Period
Mileage	\$8,930.07
Meals	\$3,825.77
Auto Parking	\$350.30
Transportation	\$404.45
Auto Tolls	\$563.70
Auto Rental	\$983.70
Hotel	\$2,723.01
Airfare	\$2,229.07
Auto Rental: Gasoline	\$20.95
Expense Category Subtotal :	\$20,031.02

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
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Advisory Services - ASC 606

10/29/2018

Chang, Stephen	Meet with K. Lauret, A. Williams, P. Sorenson (Deloitte) to discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$525.00	0.4	\$210.00
Lauret, Kyle	Meet with A. Williams, S. Chang, P. Sorenson (Deloitte) to discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$625.00	0.4	\$250.00
Sorenson, Peter	Meet with K. Lauret, A. Williams, S. Chang (Deloitte) to discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$450.00	0.4	\$180.00
Sorenson, Peter	Prepare guidance summary on the accounting standards for cost of sales and services related to Vendor Allowances.	\$450.00	3.7	\$1,665.00
Williams, Adam	Meet with K. Lauret, S. Chang, P. Sorenson (Deloitte) to discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$625.00	0.4	\$250.00

10/30/2018

Chang, Stephen	Meet with K. Lauret, A. Williams, P. Sorenson (Deloitte) to further discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$525.00	0.4	\$210.00
Lauret, Kyle	Meet with A. Williams, S. Chang, P. Sorenson (Deloitte) to further discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$625.00	0.4	\$250.00
Sorenson, Peter	Meet with K. Lauret, A. Williams, S. Chang (Deloitte) to discuss further preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$450.00	0.4	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 606</i>				
10/30/2018				
Sorenson, Peter	Draft guidance summary memo on the accounting standards for cost of sales and services related to Vendor Allowances.	\$450.00	1.7	\$765.00
Williams, Adam	Meet with K. Lauret, S. Chang, P. Sorenson (Deloitte) to further discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$625.00	0.4	\$250.00
10/31/2018				
Chang, Stephen	Review internally drafted Vendor Allowance Guidance Summary Memo for Accounting Standard Codification 606 considerations.	\$525.00	0.8	\$420.00
11/01/2018				
Sorenson, Peter	Review and address notes for the guidance summary on the accounting standards for cost of sales and services related to Vendor Allowances.	\$450.00	3.5	\$1,575.00
11/05/2018				
Lauret, Kyle	Review accounting standards for cost of sales and services guidance summary related to Vendor Allowances.	\$625.00	1.7	\$1,062.50
11/12/2018				
Lauret, Kyle	Review accounting standards for cost of sales and services guidance summary related to Vendor Allowances with comments from audit partner.	\$625.00	0.4	\$250.00
Subtotal for Advisory Services - ASC 606:			15.0	\$7,517.50

Advisory Services - ASC 842

10/15/2018				
Garrett, Brad	Review the final deliverable related to the new lease accounting standard.	\$925.00	1.5	\$1,387.50
Pesa, Lauren	Review comments on the presentation of leases on the rejected leases guidance summary.	\$625.00	0.6	\$375.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 842</i>				
10/16/2018				
Pesa, Lauren	Perform final review of lease documents related to rejected leases.	\$625.00	0.3	\$187.50
11/14/2018				
Lauret, Kyle	Meet with L. Pesa, B. Mallaro (Deloitte) discussing hidden impairment consultation required for Sears Holdings adoption of new Accounting Standard Codification for Leases (842)	\$625.00	0.4	\$250.00
Mallaro, Brian	Meet with L. Pesa, K. Lauret (Deloitte) discussing hidden impairment consultation required for Sears Holdings adoption of new Accounting Standard Codification for Leases (842)	\$925.00	0.4	\$370.00
Pesa, Lauren	Meet with B. Mallaro, K. Lauret (Deloitte) discussing hidden impairment consultation required for Sears Holdings adoption of new Accounting Standard Codification new Accounting Standard Codification for Leases (842).	\$625.00	0.4	\$250.00
Subtotal for Advisory Services - ASC 842:			3.6	\$2,820.00

Advisory Services - ASC 852

10/31/2018				
Staiger, Jt	Meet with T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$625.00	0.4	\$250.00
11/05/2018				
Sorenson, Peter	Review guidance related to treatment of general liabilities during Chapter 11 bankruptcy filing and add special considerations for the Sears entity.	\$450.00	3.6	\$1,620.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/06/2018				
Hartmann, Becky	Meet with J. McManus (Deloitte) to discuss guidance over stock warrant classification and related valuation of debt discount.	\$625.00	0.6	\$375.00
McManus, Joseph	Research guidance summary for bankruptcy related classification and valuation of debt discount related to the 2014 issuance of stock warrants.	\$450.00	1.4	\$630.00
McManus, Joseph	Meet with B. Hartmann (Deloitte) to discuss guidance over stock warrant classification and related valuation of debt discount.	\$450.00	0.6	\$270.00
McManus, Joseph	Research guidance summary for bankruptcy related classification and valuation of Sear's pension plan obligation under bankruptcy proceedings.	\$450.00	2.5	\$1,125.00
Sorenson, Peter	Prepare guidance summary related to treatment of general liabilities during Chapter 11 bankruptcy filing.	\$450.00	2.6	\$1,170.00
Sorenson, Peter	Review guidance related to treatment of general liabilities reserves during Chapter 11 bankruptcy filing.	\$450.00	2.8	\$1,260.00
Straub, Kelsey	Meet with C. Rogers, J. Berry, J. Staiger, B. Hartmann, (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$450.00	0.7	\$315.00
Weinert McDonnell, Lesley	Research accounting guidance related to testing goodwill for impairment during Chapter 11.	\$925.00	0.4	\$370.00
Weinert McDonnell, Lesley	Compile final engagement letter and related documentation for accounting research services.	\$925.00	0.3	\$277.50
Weinert McDonnell, Lesley	Review final engagement letter and related documentation for accounting research services.	\$925.00	0.3	\$277.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/07/2018				
Lauret, Kyle	Research bankruptcy accounting consolidation guidance for subsidiaries who filed versus who didn't file for bankruptcy protection.	\$625.00	1.1	\$687.50
McManus, Joseph	Prepare guidance summary for specific bankruptcy related classification and valuation of debt discount related to the 2014 issuance of stock warrants.	\$450.00	0.9	\$405.00
McManus, Joseph	Prepare guidance summary for specific bankruptcy related classification and valuation of Sear's pension plan obligation under bankruptcy proceedings.	\$450.00	1.6	\$720.00
Sorenson, Peter	Address manager notes on the guidance summary related to treatment of insurance reserves during Chapter 11 bankruptcy filing.	\$450.00	2.5	\$1,125.00
Sorenson, Peter	Prepare guidance summary related to treatment of insurance reserves during Chapter 11 bankruptcy filing.	\$450.00	2.2	\$990.00
Straub, Kelsey	Perform research on how debt issuance costs are treated under bankruptcy in order to document a summary on of guidance for the Company	\$450.00	3.4	\$1,530.00
Weinert McDonnell, Lesley	Discuss with S. Brokke, J. Drosopoulos (Sears) regarding interim remeasurement of pension plans in accordance with Accounting Standard Codification 715.	\$925.00	0.8	\$740.00
11/08/2018				
Fitzgerald, Connor	Document a guidance summary on Goodwill impairment given Sears' current facts and circumstances.	\$450.00	3.8	\$1,710.00
Hartmann, Becky	Review guidance summary for client pertaining to accounting for a pension obligation while in bankruptcy.	\$625.00	0.8	\$500.00
Hartmann, Becky	Review guidance summary drafted for client pertaining to SHC's warrants and the related debt discount.	\$625.00	0.8	\$500.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/08/2018				
McManus, Joseph	Update pension plan obligation guidance summary based on review by B. Hartmann (Deloitte).	\$450.00	1.1	\$495.00
Sorenson, Peter	Review guidance summary related to treatment of insurance reserves during Chapter 11 bankruptcy filing.	\$450.00	3.2	\$1,440.00
Sorenson, Peter	Address partner notes on the guidance summary related to treatment of insurance reserves during Chapter 11 bankruptcy filing.	\$450.00	2.9	\$1,305.00
Staiger, Jt	Review the goodwill guidance summary created as part of accounting advisory services.	\$625.00	0.5	\$312.50
Straub, Kelsey	Prepare record of issuance documentation for the bankruptcy advisory services engagement letter	\$450.00	3.3	\$1,485.00
11/09/2018				
Fitzgerald, Connor	Update the Bankruptcy Services project plan for November 9th.	\$450.00	1.2	\$540.00
Hartmann, Becky	Review the drafted pension guidance summary pertaining to how to account for pension during bankruptcy.	\$625.00	0.2	\$125.00
Hartmann, Becky	Meet with L. McDonnell, J. McManus (Deloitte) to discuss updated procedures over pension plan obligation testing during Q3 and year-end, as well as proper classification of outstanding stock warrants.	\$625.00	0.6	\$375.00
McManus, Joseph	Research current trading status of Sears Holdings stock warrants issued in 2014 for documentation surrounding classification and valuation of the warrants.	\$450.00	0.4	\$180.00
McManus, Joseph	Meet with L. McDonnell, R. Hartmann (Deloitte) to discuss updated procedures over pension plan obligation testing during Q3 and year-end, as well as proper classification of outstanding stock warrants.	\$450.00	0.6	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/09/2018				
Straub, Kelsey	Perform research on how debt discounts are treated under bankruptcy in order to document a summary on of guidance for the Company	\$450.00	0.9	\$405.00
Straub, Kelsey	Perform research on how interest expense is treated under bankruptcy in order to document a summary on of guidance for the Company	\$450.00	0.9	\$405.00
Weinert McDonnell, Lesley	Meet with R. Hartmann, J. McManus (Deloitte) to discuss updated procedures over pension plan obligation testing during Q3 and year-end, as well as proper classification of outstanding stock warrants.	\$925.00	0.6	\$555.00
11/10/2018				
Jain, Yash R	Prepare guidance summaries as part of engaged Advisory work on debt.	\$180.00	2.2	\$396.00
11/11/2018				
McManus, Joseph	Update documentation for Pension Plan Guidance Summary.	\$450.00	0.5	\$225.00
11/12/2018				
Berland, Taylor	Review the guidance summary related to debt issuance cost, premium and discounts.	\$525.00	0.9	\$472.50
Berry, Jim	Meet with C. Rogers, J. Staiger, B. Hartmann, Seniors (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$925.00	0.7	\$647.50
Fitzgerald, Connor	Meet with C. Rogers, J. Berry, J. Staiger, B. Hartmann, Seniors (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$450.00	0.7	\$315.00
Fitzgerald, Connor	Update documentation of the Goodwill guidance summary.	\$450.00	3.8	\$1,710.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/12/2018				
Fitzgerald, Connor	Meet with J. Staiger (Deloitte) to discuss the presentation and content of the goodwill guidance summary.	\$450.00	0.3	\$135.00
Hartmann, Becky	Document guidance summaries for the client pertaining to warrants and pension.	\$625.00	0.7	\$437.50
Hartmann, Becky	Meet with C. Rogers, J. Berry, J. Staiger (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$625.00	0.7	\$437.50
Hartmann, Becky	Research related to the proper classification of the stock warrants as of Q3'2018 to answer follow-up questions from the call with C. Rogers (Deloitte).	\$625.00	0.3	\$187.50
Hartmann, Becky	Close notes to pension and warrant guidance summaries.	\$625.00	0.5	\$312.50
Jain, Yash R	Edit the guidance prepared for embedded derivative considerations.	\$180.00	2.1	\$378.00
Lauret, Kyle	Review guidance summary related to lease accounting matters impacted by bankruptcy filing.	\$625.00	1.1	\$687.50
McManus, Joseph	Meet with C. Rogers, J. Berry, J. Staiger, B. Hartmann (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$450.00	0.7	\$315.00
Sorenson, Peter	Prepare income statement analytic.	\$450.00	3.6	\$1,620.00
Staiger, Jt	Meet with C. Rogers, J. Berry, B. Hartmann (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$625.00	0.7	\$437.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/12/2018				
Staiger, Jt	Meet with C. Fitzgerald (Deloitte) to discuss the presentation and content of the goodwill guidance summary.	\$625.00	0.3	\$187.50
Straub, Kelsey	Meet with C. Rogers, J. Berry, J. Staiger, B. Hartmann (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$450.00	0.7	\$315.00
Weinert McDonnell, Lesley	Review guidance summary for environmental liabilities and accounting for such during bankruptcy.	\$925.00	0.4	\$370.00
Weinert McDonnell, Lesley	Review guidance summary for pension accounting during bankruptcy.	\$925.00	0.4	\$370.00
Weinert McDonnell, Lesley	Review guidance summary for rejected leases and accounting for such during bankruptcy.	\$925.00	0.6	\$555.00
Weinert McDonnell, Lesley	Review guidance summary for accounting for debt discounts and warrants during bankruptcy.	\$925.00	0.8	\$740.00
11/13/2018				
Allen, Michael	Document the conclusions reached by Deloitte regarding the criteria that must be met for a business segment to be classified as "held-for-sale" based on guidance obtained from the Deloitte Technical Library.	\$295.00	1.6	\$472.00
Allen, Michael	Research Deloitte Technical Library regarding timing implications with Property held-for-sale classification (particularly, when exactly a court order must be obtained for recognition as held-for-sale).	\$295.00	1.9	\$560.50
Allen, Michael	Draft guidance memo based on guidance research regarding the criteria that must be met for a business segment to be classified as "held-for-sale".	\$295.00	2.2	\$649.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/13/2018				
Allen, Michael	Research using Deloitte resources to find guidance on accounting implications Chapter 11 has on depreciation of Fixed Assets	\$295.00	2.3	\$678.50
Berland, Taylor	Review the guidance summary related to interest expense, which summarizes the guidance on how to account for interest expense in Chapter 11.	\$525.00	1.1	\$577.50
Chang, Stephen	Draft guidance summary for management on cash flow implications for DIP financials.	\$525.00	1.3	\$682.50
Chang, Stephen	Perform initial review of Warrants Guidance Summary drafted by staff	\$525.00	1.7	\$892.50
Fitzgerald, Connor	Review updates to goodwill guidance summary based on authoritative guidance on live market participants and distressed asset sales.	\$450.00	3.2	\$1,440.00
Hartmann, Becky	Respond to email inquiries from D. Nguyen (Deloitte) regarding the Sears warrants as of Q3'2018.	\$625.00	0.4	\$250.00
Jain, Yash R	Prepare for summary of guidance of debtor-in possession financing for debt transactions.	\$180.00	3.1	\$558.00
Lauret, Kyle	Meet with C. McShane (Deloitte), J. Drosopolous (Sears) to discuss avoidable transfers accounting implications and asset held for sale classification during bankruptcy impacts on third quarter financial reporting.	\$625.00	0.6	\$375.00
Lauret, Kyle	Meet with L. Pesa (Deloitte), J. Drosopolous (Sears) in regards to guidance summary related to lease accounting matters and next steps, lease related matters.	\$625.00	0.3	\$187.50
McManus, Joseph	Prepare consolidation and variable interest entities guidance summary.	\$450.00	2.3	\$1,035.00
McManus, Joseph	Research follow-up questions from R. Hartmann (Deloitte) regarding debt discount related to warrants and updates to guidance summary.	\$450.00	0.4	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/13/2018				
Sorenson, Peter	Prepare general liabilities guidance summary.	\$450.00	3.8	\$1,710.00
Straub, Kelsey	Address manager questions on guidance summary related to interest expense	\$450.00	0.3	\$135.00
11/14/2018				
Berland, Taylor	Review the summary of guidance on how to account for a troubled debt restructuring under chapter 11.	\$525.00	1.7	\$892.50
Chang, Stephen	Reviewed the Discontinued Ops and Held for Sale Guidance Summary drafted by staff	\$525.00	1.2	\$630.00
Jain, Yash R	Prepare summary guidance for embedded derivative considerations	\$180.00	3.3	\$594.00
Lauret, Kyle	Review debt issuance costs guidance summary in connection with accounting and reporting advisory services.	\$625.00	0.9	\$562.50
McManus, Joseph	Research the classification of issued stock warrants and triggering events that could cause the reclassification from equity into a liability.	\$450.00	3.6	\$1,620.00
Sorenson, Peter	Prepare general liabilities guidance summary with additional Chapter 11 considerations.	\$450.00	3.5	\$1,575.00
Staiger, Jt	Meet with P. Vajhala, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$625.00	0.6	\$375.00
Straub, Kelsey	Review summary of troubled debt restructuring in order to provide appropriate guidance to the Company	\$450.00	1.6	\$720.00
Straub, Kelsey	Document research on how interest expense is treated under bankruptcy in order to provide a summary of guidance for the Company	\$450.00	1.8	\$810.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/15/2018				
Chang, Stephen	Perform second review of Warrants Guidance Summary.	\$525.00	0.4	\$210.00
Fitzgerald, Connor	Review updates to the bankruptcy project plan for the quarter 3 review.	\$450.00	1.3	\$585.00
Jain, Yash R	Prepare summary guidance for debtor-in possession financing for debt transactions.	\$180.00	0.4	\$72.00
Jain, Yash R	Continue to prepare summary guidance for debtor-in possession financing for debt transactions.	\$180.00	3.6	\$648.00
Lauret, Kyle	Review interest expense guidance summary in connection with accounting and reporting advisory services.	\$625.00	0.9	\$562.50
McManus, Joseph	Update documentation of warrants-debt discount guidance summary.	\$450.00	1.2	\$540.00
Sorenson, Peter	Review general liabilities guidance summary sections prepared by staff.	\$450.00	3.9	\$1,755.00
Straub, Kelsey	Address manager questions on guidance summary related to debt issuance costs	\$450.00	2.8	\$1,260.00
11/16/2018				
Allen, Michael	Research Pricewaterhouse Cooper's accounting implications during Chapter 11 guidance to assess the appropriate classification of the Company's property.	\$295.00	1.1	\$324.50
Hartmann, Becky	Respond to emails from J. McManus (Deloitte) with questions regarding the pension and warrant guidance summaries to be provided to the client.	\$625.00	0.3	\$187.50
Jain, Yash R	Prepare guidance to be considered for debt modification and extinguishment analysis, troubled debt restructuring.	\$180.00	2.1	\$378.00
Jain, Yash R	Prepare guidance summary to be considered for debt modification and extinguishment analysis.	\$180.00	2.9	\$522.00
Lauret, Kyle	Review guidance summary related to consolidation accounting matters impacted by bankruptcy filing.	\$625.00	0.9	\$562.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/19/2018				
Allen, Michael	Document General Ledger changes to balance sheet accounts (Pension and post retirements liability account) as part of our Q3'18 analytical procedures due to the bankruptcy filing.	\$295.00	2.5	\$737.50
Allen, Michael	Document Property Plant and Equipment calculation in our Q3'18 analytical procedures in order to tie to the Company's 10Q.	\$295.00	2.2	\$649.00
Allen, Michael	Document changes in the Prepaid Expenses account from Q2'18 to Q3'18 explaining the change was due to assets no longer meeting the criterion to be considered held-for-sale in our Q3'18 balance sheet analytical procedures workpaper.	\$295.00	2.3	\$678.50
Allen, Michael	Document all General Ledger changes due to post close journal entries made affecting Property Held for Resale, Net Property and Equipment, and Depreciation for Q3'18 balance sheet analytical review.	\$295.00	3.7	\$1,091.50
Berland, Taylor	Review closed notes on guidance summaries that are all related to interest expense, debt issuance cost, discount, and premiums.	\$525.00	1.1	\$577.50
Hartmann, Becky	Review guidance summary pertaining to warrants and their classification in the balance sheet.	\$625.00	1.0	\$625.00
Hartmann, Becky	Review guidance summaries pertaining to pension and warrants.	\$625.00	0.6	\$375.00
Hartmann, Becky	Review edits on guidance summary pertaining to warrants and their classification in the balance sheet.	\$625.00	1.4	\$875.00
Lauret, Kyle	Review closed notes on interest expense guidance summary in connection with accounting and reporting advisory services.	\$625.00	0.2	\$125.00
Sorenson, Peter	Address manager notes on the general liabilities guidance summary.	\$450.00	1.1	\$495.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/19/2018				
Weinert McDonnell, Lesley	Review guidance summary for accounting for intangible assets and goodwill during Chapter 11.	\$925.00	0.4	\$370.00
11/20/2018				
Allen, Michael	Draft conclusions based on previous research of the appropriate classification of the Company's property during a Chapter 11 filing.	\$295.00	1.3	\$383.50
Allen, Michael	Draft a Summary memo based on guidance researched utilizing the Deloitte technical Library regarding classification of the Company's Assets held for sale as of Q3'18.	\$295.00	3.2	\$944.00
Allen, Michael	Research utilizing the Deloitte Technical Library to analyze the accounting implications a bankruptcy filing has on the reporting of "Discontinued Operations"	\$295.00	0.8	\$236.00
Allen, Michael	Compile guidance based on previous research into a memo regarding the proper classification of the Company's assets/property.	\$295.00	2.2	\$649.00
Jain, Yash R	Discussion with P. Nanda, K. Straub (Deloitte) on the embedded derivative and troubled debt restructuring analysis.	\$180.00	0.5	\$90.00
Jain, Yash R	Discuss with K. Straub (Deloitte) on questions on troubled debt restructuring guidance summary.	\$180.00	0.8	\$144.00
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte) to discuss proper testing approach and sampling method for liabilities subject to compromise.	\$525.00	1.1	\$577.50
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte), L. Jenchel, T. Wilczak (Sears) to discuss the Company's recording and monitoring of insurance reserves and claims related to bankruptcy.	\$525.00	2.1	\$1,102.50

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/20/2018				
Nanda, Priyanka	Discussion with Y. Jain and K. Straub (Deloitte) on the embedded derivative and troubled debt restructuring analysis.	\$210.00	0.5	\$105.00
Sorenson, Peter	Meet with M. Lonnemann (Deloitte) to discuss proper testing approach and sampling method for liabilities subject to compromise.	\$450.00	1.1	\$495.00
Sorenson, Peter	Meet with M. Lonnemann (Deloitte), L. Jenchel, T. Wilczak (Sears) to discuss the Company's recording and monitoring of insurance reserves and claims related to bankruptcy.	\$450.00	2.1	\$945.00
Staiger, Jt	Meet with P. Vajhala, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$625.00	0.4	\$250.00
Straub, Kelsey	Discuss with Y. Jain (Deloitte) on questions on troubled debt restructuring guidance summary.	\$450.00	0.8	\$360.00
Straub, Kelsey	Discussion with Y. Jain and P. Nanda (Deloitte) on the embedded derivative and troubled debt restructuring analysis.	\$450.00	0.5	\$225.00
11/21/2018				
Allen, Michael	Draft a guidance memo regarding the accounting implications a bankruptcy filing has on the reporting of "Discontinued Operations" based on Deloitte Technical Library research.	\$295.00	3.2	\$944.00
Jain, Yash R	Prepare guidance summary to be considered for debtor in possession financing for the re-invent project for debt.	\$180.00	1.5	\$270.00
Sorenson, Peter	Address partner notes on the general liabilities guidance summary.	\$450.00	3.5	\$1,575.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/21/2018				
Straub, Kelsey	Meet with T. Berland, Y. Jain, P. Nanda (Deloitte) to discuss research found on embedded derivatives and troubled debt restructurings	\$450.00	2.4	\$1,080.00
11/24/2018				
Jain, Yash R	Close notes from T. Berland (Deloitte) on the embedded derivatives.	\$180.00	1.9	\$342.00
11/26/2018				
Staiger, Jt	Meet with G. Yauch, T. Dixon, M. Berggren (Deloitte) to discuss testing status and key issues associated with IT specialist procedures.	\$625.00	0.3	\$187.50
11/27/2018				
Berland, Taylor	Discussion with Y. Jain, P. Nanda, K. Straub (Deloitte) on the embedded derivative and troubled debt restructuring analysis.	\$525.00	0.5	\$262.50
Berland, Taylor	Review the guidance summary on how to account for a troubled debt restructuring and debt modification when filing for chapter 11.	\$525.00	2.7	\$1,417.50
Lauret, Kyle	Research guidance required third quarter Form 10-Q disclosure of debtor entity cash flow presentation.	\$625.00	0.6	\$375.00
McManus, Joseph	Update documentation for consolidation/ variable interest entities guidance summary.	\$450.00	0.7	\$315.00
Weinert McDonnell, Lesley	Review guidance summary for impact of Chapter 11 on classification of warrants.	\$925.00	0.7	\$647.50
Weinert McDonnell, Lesley	Review guidance summary for consolidation considerations due to Chapter 11.	\$925.00	1.1	\$1,017.50
11/28/2018				
Weinert McDonnell, Lesley	Review guidance summary for liabilities subject to compromise.	\$925.00	1.1	\$1,017.50

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
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Advisory Services - ASC 852

11/29/2018

Berland, Taylor	Review the guidance summary related to embedded derivatives and how the company should treat embedded derivatives after filing for chapter 11.	\$525.00	2.1	\$1,102.50
Jain, Yash R	Edit the guidance prepared for troubled debt restructuring analysis based on Comments by P. Nanda (Deloitte)	\$180.00	3.3	\$594.00

11/30/2018

Hartmann, Becky	Discussion with J. McManus (Deloitte) over updates to stock warrants classification and debt discounts guidance summaries.	\$625.00	0.4	\$250.00
Jain, Yash R	Prepare guidance summary to be considered for troubled debt restructuring.	\$180.00	2.0	\$360.00
McManus, Joseph	Discuss with R. Hartmann (Deloitte) over updates to stock warrants classification and debt discounts guidance summaries.	\$450.00	0.4	\$180.00
Straub, Kelsey	Address partner questions on guidance summary related to interest expense	\$450.00	0.6	\$270.00
Weinert McDonnell, Lesley	Review revised guidance summaries for warrant discount and classification of warrants as liabilities.	\$925.00	0.6	\$555.00

Subtotal for Advisory Services - ASC 852:

203.2 \$87,628.50

Advisory Services - SOC Reports

10/19/2018

Smietanski, Meredith	Assess updates to the IT controls in the Sears Hometown Outlets (SHO) Service Organization Control (SOC) report.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Assess updates to the IT controls in the Lands End (LE) Service Organization Control (SOC) report.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
10/19/2018				
Smietanski, Meredith	Review accounts payable patching logs from the production servers with T. Williams, R. Archanendu, A. Murugesan, P. Barton, L. Perry (Sears Holdings Corporation).	\$0.00	0.7	\$0.00
10/22/2018				
Berggren, Maureen	Review Service Organization Controls planning documentation for FY18.	\$0.00	0.4	\$0.00
Hoye, Jim	Send prior year Service Organization Reports to P. Sorenson (Deloitte) and respond to questions regarding control testing.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Observe Windows patches applied on the windows production servers with T. Williams, R. Archanendu, O. Carrillo, V. Pandey (Sears Holdings Corporation).	\$0.00	0.6	\$0.00
10/23/2018				
Smietanski, Meredith	Review the patching log in the Kmart mainframe with M. Schmitt (Sears Holdings).	\$0.00	0.1	\$0.00
10/25/2018				
Vajhala, Phani Kiran	Prepare Service Organization Controls workpapers related to Internal Audit reliance.	\$0.00	0.5	\$0.00
10/26/2018				
Berggren, Maureen	Review Service Organization Controls planning documentation.	\$0.00	0.2	\$0.00
10/30/2018				
Smietanski, Meredith	Review mainframe patching evidence sent by the client and send follow-up in regards to the system evidence.	\$0.00	1.1	\$0.00
10/31/2018				
Smietanski, Meredith	Analyze the Sears Hometown and Outlet Service Organization report IT updates.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/05/2018				
Smietanski, Meredith	Assess whether the service organization control reports are meeting assertions from Sears Hometown and Outlet service organization control report mapping.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Assess whether the service organization control reports are meeting assertions from Land's End service organization control report mapping.	\$0.00	1.0	\$0.00
11/07/2018				
Smietanski, Meredith	Assess service organization control report IT and business updates from management for 2018 Sears Hometown and Outlet reports with P. Vajhala (Deloitte).	\$0.00	0.5	\$0.00
Smietanski, Meredith	Assess service organization control report IT and business updates from management for 2018 Land's End reports with P. Vajhala (Deloitte).	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Assess service organization control report IT and business updates from management for 2018 Land's End reports with M. Smietanski (Deloitte).	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Assess service organization control report IT and business updates from management for 2018 Sears Hometown and Outlet reports with M. Smietanski (Deloitte).	\$0.00	0.5	\$0.00
11/12/2018				
Bougadis, Blake	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), A. Klus, S. Emricson, D. Tangen (Sears Holdings) to discuss management IT updates to the 2018 Land's End Service Organization Controls report.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/12/2018				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), A. Klus, S. Emricson, D. Tangen (Sears Holdings) to discuss management IT updates to the 2018 Sears Hometown and Outlet Service Organization Controls report.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), A. Klus, S. Emricson, D. Tangen (Sears Holdings) to discuss management IT updates to the 2018 2018 Land's End Service Organization Controls report.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), A. Klus, S. Emricson, D. Tangen (Sears Holdings) to discuss management IT updates to the 2018 Sears Hometown and Outlet Service Organization Controls report.	\$0.00	0.6	\$0.00
11/13/2018				
Berggren, Maureen	Review control workpaper related to mainframe patching.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Test Land's End environmental control workpapers.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Test Sears Hometown and Outlet environmental control workpapers.	\$0.00	0.2	\$0.00
11/14/2018				
Castellano, Carrie	Meet with K. Riordan (Deloitte) to discuss procedures for rolling forward entity level controls to the current fiscal year.	\$0.00	0.4	\$0.00
Castellano, Carrie	Update service organization controls and create tracker for testing procedures still needed.	\$0.00	0.5	\$0.00
King, Elizabeth	Meet with K. Riordan (Deloitte) to discuss property tax control walkthroughs and sales tax control walkthroughs.	\$0.00	0.4	\$0.00
Riordan, Katy	Prepare for current year Service Organization tax control meetings (read through prior control documentation, etc.)	\$0.00	3.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
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Advisory Services - SOC Reports

11/14/2018

Riordan, Katy	Meet with A. King (Deloitte) to discuss property tax control walkthroughs and sales tax control walkthroughs.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with C. Castellano (Deloitte) to discuss procedures for rolling forward entity level controls to the current fiscal year.	\$0.00	0.4	\$0.00
Riordan, Katy	Prepare for current year tax meetings/control processes (review prior control documentation, etc.).	\$0.00	3.2	\$0.00

11/15/2018

Berggren, Maureen	Assess Service Organization Controls report IT and Business updates from management for 2018 Sears Hometown and Outlet report with P. Vajhala, M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
Berggren, Maureen	Assess Service Organization Controls report IT and Business updates from management for 2018 Land's End report with P. Vajhala, M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
King, Elizabeth	Meet with K. Riordan, K. Straub, A. King (Deloitte), J. Jose, R. Conrad (Sears) to perform property tax control walkthroughs.	\$0.00	1.0	\$0.00
King, Elizabeth	Perform testing of Design effectiveness for Sales tax controls.	\$0.00	1.0	\$0.00
King, Elizabeth	Document procedures performed for sales tax control testing.	\$0.00	1.0	\$0.00
King, Elizabeth	Document procedures performed for testing of operating effectiveness for client Sales Tax controls	\$0.00	1.0	\$0.00
King, Elizabeth	Perform testing of operating effectiveness for client Sales tax controls	\$0.00	0.9	\$0.00
King, Elizabeth	Meet with K. Riordan (Deloitte), E. Fellner (Sears) to perform Sales Tax Control walkthroughs.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/15/2018				
Riordan, Katy	Assess what should be gathered for FY18 engagement level controls (ELC) testing for the purposes of the Service Organization Controls report.	\$0.00	3.4	\$0.00
Riordan, Katy	Review testing documented by SHC Internal Audit for Engagement Level Controls (ELCs)	\$0.00	3.3	\$0.00
Riordan, Katy	Meet with K. Riordan, K. Straub, A. King (Deloitte), J. Jose, R. Conrad (Sears) to perform property tax control walkthroughs.	\$0.00	1.0	\$0.00
Riordan, Katy	Meet with A. King (Deloitte), E. Fellner (Sears) to perform Sales Tax Control walkthroughs.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Assess Service Organization Controls report IT and Business updates from management for 2018 Sears Hometown and Outlet report with M. Berggren, P. Vajhala (Deloitte).	\$0.00	0.3	\$0.00
Smietanski, Meredith	Assess Service Organization Controls report IT and Business updates from management for 2018 Land's End report with M. Berggren, P. Vajhala (Deloitte).	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with K. Riordan, A. King (Deloitte), J. Jose, R. Conrad (Sears) to perform property tax control walkthroughs.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Assess Service Organization Controls report IT and Business updates from management for 2018 Land's End report with M. Berggren, M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Assess Service Organization Controls report IT and Business updates from management for 2018 Sears Hometown and Outlet report with M. Berggren, M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/16/2018				
King, Elizabeth	Review client support (tax return schedules) to assess the effectiveness of Debtors' controls.	\$0.00	1.3	\$0.00
11/19/2018				
Rosi, Matthew	Construct workpaper of Service Organization Control (SOC) control relating to purchase order matching process within I2K.	\$0.00	2.5	\$0.00
Rosi, Matthew	Review Service Organization Control (SOC) control relating to Import 2000k matching process to understand procedure and details of existing control	\$0.00	1.1	\$0.00
Smietanski, Meredith	Assess the Service Organization Control (SOC) Sears Hometown and Outlet (SHO) revisions with P. Vajhala (Deloitte), and A. Klus, T. Williams, S. Emricson, D. Tangen (Sears Holdings Corporation).	\$0.00	0.2	\$0.00
Smietanski, Meredith	Assess the Service Organization Control (SOC) Lands End (LE) revisions with P. Vajhala (Deloitte), and A. Klus, T. Williams, S. Emricson, D. Tangen (Sears Holdings Corporation).	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Assess the Service Organization Control 1 (SOC 1) control Lands End revisions with M. Smietanski (Deloitte), and A. Klus, T. Williams, S. Emricson, D. Tangen (Sears Holdings Corporation).	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Assess the Service Organization Control (SOC 1) Sears Hometown Outlet (SHO) revisions with M. Smietanski (Deloitte), and A. Klus, T. Williams, S. Emricson, D. Tangen (Sears Holdings Corporation).	\$0.00	0.2	\$0.00
11/20/2018				
Bougadis, Blake	Assess board minutes and audit committee meetings for changes to include in service organization controls reports.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/20/2018				
Bougadis, Blake	Meet with S. Haywood (Sears), K. Riordan (Deloitte) regarding service organization controls for entity level controls for Lands' End.	\$0.00	0.3	\$0.00
Bougadis, Blake	Research prior year service organization controls to prepare for a run-through of the controls.	\$0.00	0.3	\$0.00
Bougadis, Blake	Meet with S. Haywood (Sears), K. Riordan (Deloitte) regarding service organization controls for entity level controls.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with S. Haywood (Sears), B. Bougadis (Deloitte) regarding service organization controls for entity level controls.	\$0.00	0.3	\$0.00
Riordan, Katy	Meet with S. Haywood (Sears), B. Bougadis (Deloitte) regarding service organization controls for entity level controls for Lands' End.	\$0.00	0.4	\$0.00
Riordan, Katy	Review the ELC (entity level control) testing work done before Internal Audit reliance considerations.	\$0.00	1.6	\$0.00
Riordan, Katy	Review the updated ELC (entity level control) testing work done before Internal Audit reliance considerations.	\$0.00	1.6	\$0.00
Rosi, Matthew	Document updated detail to Service Organization Control (SOC) control of I2k Purchase Order (PO)/receipt match.	\$0.00	3.1	\$0.00
11/21/2018				
Bougadis, Blake	Assess service organization controls for entity level controls.	\$0.00	0.6	\$0.00
Bougadis, Blake	Create a request list related to the assessment of service organization controls for entity level controls.	\$0.00	0.5	\$0.00
Riordan, Katy	Review the ELC (entity level control), property tax, and sales tax controls concurrently to let internal audit know which will be needing additional selections.	\$0.00	2.2	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/21/2018				
Riordan, Katy	Review internal audit's updates on the ELC, property tax, and sales tax controls and testing completed as of the end of November.	\$0.00	2.2	\$0.00
11/26/2018				
Bougadis, Blake	Assess service organization controls for entity level controls as well as creating request list for support documentation regarding the entity level controls.	\$0.00	2.9	\$0.00
Bougadis, Blake	Assess service organization controls for entity level controls, specifically to create request list for control support documentation.	\$0.00	3.1	\$0.00
11/27/2018				
Bougadis, Blake	Assess service organization controls for entity level controls in order to assist in creating request list for necessary support documentation.	\$0.00	2.0	\$0.00
Bougadis, Blake	Review service organization controls for entity level controls to create request listing for needed support documentation.	\$0.00	2.4	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) regarding service organization controls for entity level controls.	\$0.00	0.8	\$0.00
Riordan, Katy	Discuss with B. Bougadis (Deloitte) regarding service organization controls for entity level controls.	\$0.00	0.8	\$0.00
11/28/2018				
Bougadis, Blake	Analyze the service organization controls for entity level controls as well as track what support requests are needed for the entity level controls.	\$0.00	0.3	\$0.00
Riordan, Katy	Review the ELC (entity level controls) SOC (service organization) controls and request data from various client contacts.	\$0.00	1.4	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/29/2018				
Vajhala, Phani Kiran	Review of Service Organization Control (SOC1) report changes - Section II narratives to identify necessary procedures for control testing.	\$0.00	1.0	\$0.00
Subtotal for Advisory Services - SOC Reports:			75.1	\$0.00

Audit Services

10/15/2018

Adorno, Dan	Test statistical sampling method related to regional distribution centers.	\$0.00	2.3	\$0.00
Adorno, Dan	Test and recalculate Inventory Management Review calculation.	\$0.00	2.7	\$0.00
Allen, Michael	Review received information from direct delivery center regarding Inventory count for completeness.	\$0.00	0.4	\$0.00
Allen, Michael	Prepare control documentation wherein all account analysis/reconciliations are prepared and reviewed.	\$0.00	1.8	\$0.00
Allen, Michael	Assess and update the close and consolidation risk of material misstatement after discussion with J. McManus (Deloitte).	\$0.00	1.8	\$0.00
Allen, Michael	Analyze support received by client (D. Pezzato) and update control documentation related to account balancing and Sears general ledger querying tool.	\$0.00	1.9	\$0.00
Allen, Michael	Assess and update the close and consolidation risk of material misstatement.	\$0.00	2.7	\$0.00
Balester, Jennifer	Draft data request for Milliman management consulting company for actuarial analysis of self insurance reserves.	\$0.00	0.5	\$0.00
Berland, Taylor	Review the pension scoping memo and clear comments.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Billie, Jaclyn	Onboard new staff on how to use the Sears-specific general ledger querying tool with B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Billie, Jaclyn	Compile all business unit profit and losses files related to comparable store sales and send to the new people on the team C Castellano, B. Bougadis, M. Allen (Deloitte).	\$0.00	0.2	\$0.00
Billie, Jaclyn	Email to B. Ferguson (Sears) for the inventory forecasting files for Sears Apparel in order to complement Business Unit Forecast control documentation	\$0.00	0.2	\$0.00
Billie, Jaclyn	Document expenditure controls based on Advisory team's review notes.	\$0.00	0.6	\$0.00
Bougadis, Blake	Onboard new staff on how to use the Sears-specific general ledger querying tool with J. Billie (Deloitte).	\$0.00	1.2	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) how to roll forward revenue automated controls, and discussed how they are different than other controls.	\$0.00	1.8	\$0.00
Bougadis, Blake	Onboard new staff for first day training at SHC with D. Nguyen (Deloitte).	\$0.00	3.4	\$0.00
Castellano, Carrie	Review of control documentation related to the automated matching of store receipts.	\$0.00	0.6	\$0.00
Castellano, Carrie	Draft list of Deloitte personnel emails to assist with bankruptcy with B. Bougadis (Deloitte)	\$0.00	1.0	\$0.00
Castellano, Carrie	Update Provided By Client request statuses for Quarter 3 Review, primarily those pertaining to store closure information.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Meet with S. Paul (Deloitte) about the testing method for the Season Code Change control based on support received.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Fitzgerald, Connor	Review first draft preparation of the retail inventory method testing support and conduct follow ups regarding same.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review and update the base audit project plan and workpaper status for various inventory control workpapers, primarily those relating to retail inventory method controls.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Meet with D. Adorno, J. McManus (Deloitte) and G. Halleuer (Sears) to commence active aged and non-productive inventory testing.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Review client responses and support on transaction testing, primarily matching various Sears sales systems support to each other, to check whether information flows from system to system.	\$0.00	3.3	\$0.00
Fitzgerald, Connor	Review inventory cost change workpapers and ensure it ties to client support.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding next steps for General IT Controls tool testing, prioritizing items for the week.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte), and T. Williams, T. Boyer (Sears) regarding outstanding requests of evidence from Sears in regards to fixed asset automated controls.	\$0.00	0.5	\$0.00
Hoye, Jim	Email S. Khobragade (Sears) regarding status of outstanding evidence for automated controls Sears and Sears Auto Point of Sale Polling.	\$0.00	0.1	\$0.00
Hoye, Jim	Finish documentation of control workpaper and sent to P. Vajhala (Deloitte) for review.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Hoye, Jim	Analyze automated control approaches with M. Smietanski (Deloitte) for the rent expense calculation automated control and the daily balancing report automated control.	\$0.00	0.6	\$0.00
Jain, Yash R	Perform the testing design and implementation related to the store physical inventory results.	\$0.00	0.9	\$0.00
Jain, Yash R	Review inventory compilations prepared by A. Jha (Deloitte).	\$0.00	1.3	\$0.00
Jain, Yash R	Perform the operating effectiveness testing related to the store physical inventory results.	\$0.00	2.1	\$0.00
Jaiswal, Himanshu	Update unshipped sale selection's footnote from the additional support received from the client in Sears Revenue Transactions.	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	Document unshipped sale selection in Sears Revenue transaction testing work paper.	\$0.00	1.1	\$0.00
Jha, Abhinav	Address sears inventory compilation workpaper notes and review of said notes with Y. Jain (Deloitte).	\$0.00	0.5	\$0.00
King, Elizabeth	Prepare the memo documenting the team's judgements/methodology as it pertains to journal entry testing.	\$0.00	2.9	\$0.00
King, Elizabeth	Meet with J. Staiger, K. Riordan (Deloitte) to discuss the capacity of and parameters within a Deloitte Journal Entry Testing application to utilize in the current year audit.	\$0.00	0.8	\$0.00
King, Elizabeth	Analyze journal entries using the Deloitte resource for analysis journal entry datasets, including testing and setting parameters.	\$0.00	3.7	\$0.00
Lonnemann, Malorie	Draft agenda for the Deloitte leadership update on 10/15 to discuss implications of the bankruptcy filing and go-forward plan for the audit team for the next few days.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Mashburn, Brian	Speak with J. Berry (Deloitte) to discuss affects of bankruptcy filing.	\$0.00	1.0	\$0.00
McManus, Joseph	Clear notes on Internal Audit Reports workpaper.	\$0.00	0.4	\$0.00
McManus, Joseph	Review documentation questions surrounding Inventory Counts.	\$0.00	1.0	\$0.00
McManus, Joseph	Review inventory workpapers over store and distribution center counts.	\$0.00	3.0	\$0.00
McManus, Joseph	Meet with D. Adorno, J. McManus (Deloitte) and G. Halleuer (Sears) to commence active aged and non-productive inventory testing	\$0.00	1.3	\$0.00
McManus, Joseph	Review and update PBC (Provided by Client) Listing for correct dates and new timelines pertaining to physical inventory controls given changes made to audit testing/sampling approach.	\$0.00	0.1	\$0.00
McShane, Connor	Review interim income forecasting control testing workpaper for the mattresses business unit.	\$0.00	2.1	\$0.00
McShane, Connor	Perform conflict and background checks for new Sears board members.	\$0.00	2.2	\$0.00
McShane, Connor	Perform conflict and background check for new Sears Board member (Alan Carr).	\$0.00	2.7	\$0.00
Mohammed, Muneer	Prepare documentation on Incident Management for ServiceNow (ticketing tool used to document request for changes)	\$0.00	6.0	\$0.00
Nanda, Priyanka	Review Accounts Payable Guided Risk Assessment workbook with T. Sal (Deloitte) and update the responses of the risk assessment reviewer notes/questions.	\$0.00	3.0	\$0.00
Nguyen, Donna	Create listing of contracts to review during the Q3 review timeframe.	\$0.00	0.4	\$0.00
Nguyen, Donna	Break down Sears receivables balance to identify control procedures.	\$0.00	0.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Nguyen, Donna	Pull general ledger numbers related to protection agreements for email to send to Sears Internal Audit team.	\$0.00	1.1	\$0.00
Nguyen, Donna	Train new team member B. Bougadis (Deloitte) to onboard him to the Sears engagement team, including introduction to systems used throughout audit.	\$0.00	3.4	\$0.00
Nguyen, Donna	Meet with S. Elakkatt (Sears) and K. Straub (Deloitte) to discuss protection agreement revenue process	\$0.00	0.4	\$0.00
Paul, Samantha	Send emails to the various appropriate contacts for the IMA Merchant Support Team Review of Season Code Changes Control, requesting information needed for testing.	\$0.00	1.4	\$0.00
Paul, Samantha	Document New Price support obtained as part of the merchant review of price/cost changes control testing.	\$0.00	1.3	\$0.00
Paul, Samantha	Prepare the documentation for the merchant review and approval of cost changes control, specifically the operating effectiveness portion of control documentation.	\$0.00	0.3	\$0.00
Paul, Samantha	Prepare selections and email the store-level perpetual inventory system Reconciliation Control requests with E. Gee (Sears).	\$0.00	0.7	\$0.00
Paul, Samantha	Incorporate details from new support received for the Stockledger to people soft reconciliation control.	\$0.00	0.7	\$0.00
Paul, Samantha	Draft email to R. Buenaventura (SHC) regarding support outstanding for inventory Original Item cost selections.	\$0.00	0.8	\$0.00
Paul, Samantha	Meet with C. Fitzgerald (Deloitte) about the testing method for the Season Code Change control based on support received.	\$0.00	0.8	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Paul, Samantha	Document the variances in the Business Unit Income Statement between the current and prior year based on discussion with D. Martin (Sears), C. Fitzgerald (Deloitte).	\$0.00	1.2	\$0.00
Rawat, Sue	Perform review of internal workpapers over Gitlab tools testing.	\$0.00	2.0	\$0.00
Riordan, Katy	Meet with J. Staiger, E. King (Deloitte) to discuss the capacity of and parameters within a Deloitte Journal Entry Testing application to utilize in the current year audit.	\$0.00	0.8	\$0.00
Riordan, Katy	Meet with B. Bougadis (Deloitte) to discuss automated revenue controls, including rollforward procedures.	\$0.00	1.8	\$0.00
Riordan, Katy	Assist with the on-boarding of new hire, B. Bougadis (Deloitte), in how to use the general ledger querying tool and other general team protocols.	\$0.00	2.1	\$0.00
Riordan, Katy	Address Sr. Manager notes on group audit scoping documentation.	\$0.00	3.1	\$0.00
Smietanski, Meredith	Analyze automated control approaches with J. Hoyer (Deloitte) for the rent expense calculation automated control and the daily balancing report automated control.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Send 18 automated control workpapers and supporting documentation to the Audit senior individuals assigned to the respective control.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) for weekly internal status meeting for interim service organization controls testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Prepare the status agenda for the weekly internal audit/information technology team compliance meeting.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), and T. Williams, T. Boyer (Sears) regarding outstanding requests of evidence from Sears in regards to fixed asset automated controls.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding next steps for General IT Controls tool testing, prioritizing items for the week.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Review interim windows password admin independent testing workpapers.	\$0.00	0.3	\$0.00
Sorenson, Peter	Review notes on Days Payables Outstanding calculation workpaper.	\$0.00	2.8	\$0.00
Sorenson, Peter	Review the first draft of documentation for the reconciliation of the accounts payable subledger control.	\$0.00	3.2	\$0.00
Sorenson, Peter	Review self-Insurance risk assessment.	\$0.00	1.3	\$0.00
Srividya, VIDYA	Test terminations control for company associates.	\$0.00	3.0	\$0.00
Staiger, Jt	Meet with K. Riordan, E. King (Deloitte) to discuss the capacity of and parameters within a Deloitte Journal Entry Testing application to utilize in the current year audit.	\$0.00	0.8	\$0.00
Stone, Kyle	Document Business Unit Profit/Loss and Forecast control for information gathered during the meeting had with the Sears Electronics Business Unit	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with S. Elakkatt (Sears Holdings) to discuss protection agreement revenue process.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) for weekly internal status meeting for interim service organization controls testing.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review journal entry scoping and planning workpaper.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Williams, Adam	Review risk of material misstatement documentation associated with tradenames and other intangibles for the 2018 audit.	\$0.00	0.4	\$0.00
Williams, Adam	Review self-insurance specialist memos for the audit plan and scope of work for the 2018 audit.	\$0.00	0.8	\$0.00
Williams, Adam	Review vendor allowance risk assessment audit documentation for the 2018 audit.	\$0.00	3.7	\$0.00
10/16/2018				
Allen, Michael	Prepare the fixed asset control workpaper detailing the review of the systematic depreciation calculations.	\$0.00	0.8	\$0.00
Allen, Michael	Document the restructuring reserves reconciliation as part of annual fixed asset testing.	\$0.00	0.9	\$0.00
Allen, Michael	Research guidance for control testing procedures.	\$0.00	1.8	\$0.00
Allen, Michael	Retrieve support from Sears general ledger querying tool and apply to control documentation related to fixed asset restructuring reserves.	\$0.00	2.1	\$0.00
Allen, Michael	Complete onboard training for Sears with J. Billie, D. Nguyen, C. Castellano, B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Allen, Michael	Review support received for completeness and update Inventory distribution center count workpaper.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with S. Chang, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
Billie, Jaclyn	Document Business Unit Profit/Loss and Forecast control for Sears Apparel Business Unit.	\$0.00	2.6	\$0.00
Billie, Jaclyn	Organize walkthrough for the reconciliation of the accounts payable sub ledger with J. Butz (Sears)	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Billie, Jaclyn	Complete onboard training for Sears with D. Nguyen, C. Castellano, M. Allen, B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Bougadis, Blake	Complete onboard training for Sears with J. Billie, D. Nguyen, C. Castellano, M. Allen (Deloitte).	\$0.00	1.2	\$0.00
Bougadis, Blake	Meet with K. Riordan (Deloitte) on understanding risk of material misstatement workpapers, including how they relate to testing in the current year.	\$0.00	2.2	\$0.00
Castellano, Carrie	Review control documentation related to the automated matching of store receipts.	\$0.00	0.7	\$0.00
Castellano, Carrie	Analyze price detail testing support received from T. Richard (Sears).	\$0.00	0.9	\$0.00
Castellano, Carrie	Complete onboard training for Sears with J. Billie, D. Nguyen, M. Allen, B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Castellano, Carrie	Meet with D. Nguyen (Deloitte) to discuss updating Sears Project Plan.	\$0.00	0.3	\$0.00
Castellano, Carrie	Review Automated Retail Inventory Method Calculation work paper.	\$0.00	0.3	\$0.00
Castellano, Carrie	Meet with D. Nguyen (Deloitte) to instruct on how to install required plug in for Deloitte Proprietary software system utilized to perform the audit.	\$0.00	0.4	\$0.00
Castellano, Carrie	Update Provided By Client request statuses for Quarter 3 Review, primarily those pertaining to same store sales information.	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with T. Berland, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
Enkhbayar, Tuya	Read Chapter 11 Deloitte & Touche service summary.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Fitzgerald, Connor	Attend weekly inventory management review meeting with A. King, J. McManus (Deloitte), and K. Schafer, B. Ferguson, B. Chapman (Sears).	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Meet with A. King, T. Sal, H. Jaiswal, K. Riordan (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review client responses and support on transaction testing, primarily matching various Kmart sales systems support to each other, ensuring information flows correctly from system to system.	\$0.00	1.5	\$0.00
Fitzgerald, Connor	Review closed notes on seasonal markdown inventory control workpaper.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss how to calculate store closure percentage used to adjust materiality benchmark.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Review and update the base audit project plan and workpaper status for various inventory control workpapers, primarily those relating to inventory counts.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with K. Riordan, A. King (Deloitte) to discuss open items on revenue transaction testing.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss possible adjustments to materiality benchmarks.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann, C. McShane (Deloitte) to discuss inventory controls.	\$0.00	1.0	\$0.00
Hartmann, Becky	Meet with T. Berland, S. Chang, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Hoye, Jim	Analyze Internal Audit's provisioning and job monitoring evidence to assess the interim provisioning follow-ups for testing with M. Smietanski (Deloitte).	\$0.00	0.4	\$0.00
Hoye, Jim	Review evidence received from Sears for tools testing and email from P. Patni (Deloitte) for additional evidence requests to prepare for tools GITCs for meeting with T. Williams (Sears).	\$0.00	0.7	\$0.00
Hoye, Jim	Meet with M. Janiak, and G. Tomaka (Sears) regarding automated control clarification for automated payroll controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding outstanding evidence for general IT controls Tools Testing and review evidence received from contacts discussing sufficiency and next follow ups.	\$0.00	1.5	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding outstanding tools evidence from last week.	\$0.00	0.1	\$0.00
Hoye, Jim	Review evidence and documenting general information technology controls Provisioning Common Control workpaper.	\$0.00	1.4	\$0.00
Hoye, Jim	Draft email to A. Patel (Sears) to gain further understanding of the process for lease payments for Sears.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft email to K. Riordan (Deloitte) regarding status of Sears and Sears Auto Point of Sale Polling controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze process flows for inventory automated control 5406.19F to address review notes and update documentation.	\$0.00	1.2	\$0.00
Hoye, Jim	Analyze evidence to address notes in general information technology controls.	\$0.00	1.7	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Hoye, Jim	Update internal tracker for general information technology control tools testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Sending evidence received and instructions for general IT controls (GITCs) tool testing to M. Mohd, P. Patni, S. Venkata, N. Kandapal (Deloitte USI Team).	\$0.00	0.4	\$0.00
Jain, Yash R	Document 17 selections for the SHC Unit to VFS Cube Reconciliation - Design & Implementation testing.	\$0.00	0.8	\$0.00
Jain, Yash R	Document 5 selections for the control wherein All Analyses/Recons are Prepared and Reviewed [Sears Only].	\$0.00	1.7	\$0.00
Jain, Yash R	Document 7 additional selections for the control wherein All Analyses/Recons are Prepared and Reviewed [Sears Only].	\$0.00	2.2	\$0.00
Jain, Yash R	Address P. Nanda (Deloitte) notes for store physical inventory results, including notes for testing design and implementation and operating effectiveness testing.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Perform Sears Q3 review 2018 updating Deloitte's resource for streamlining data requests for the respective seniors.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Meet with C. Fitzgerald, A. King, T. Sal, K. Riordan (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00
Jha, Abhinav	Update the provided by client Q3 request and project plan for income statement and balance sheet testing progress.	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform checks and review of inventory compilation source documents against the general ledger for accuracy with Y. Jain (Deloitte-USI).	\$0.00	1.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Jha, Abhinav	Update the Q3 documentation for the item coding and retail inventory method grouping testing.	\$0.00	2.8	\$0.00
King, Elizabeth	Prepare memo related to the use of Deloitte's resource for analysis of journal entry datasets for patterns.	\$0.00	2.0	\$0.00
King, Elizabeth	Meet with C. Fitzgerald, K. Riordan (Deloitte) to discuss open items on revenue transaction testing.	\$0.00	0.5	\$0.00
King, Elizabeth	Attend weekly inventory management review meeting with C. Fitzgerald, J. McManus (Deloitte), and K. Schafer, B. Ferguson, B. Chapman (Sears).	\$0.00	1.1	\$0.00
King, Elizabeth	Perform journal entry testing using the Deloitte resource tool for analysis journal entry datasets, including testing and setting parameters.	\$0.00	1.2	\$0.00
King, Elizabeth	Meet with C. Fitzgerald, T. Sal, H. Jaiswal, K. Riordan (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00
King, Elizabeth	Draft and send follow-up emails to client contacts that have not yet submitted the requested sears revenue transaction testing details.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with T. Berland, S. Chang, B. Hartmann, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
McManus, Joseph	Facilitate questions regarding account reconciliations being communicated to relevant client contacts.	\$0.00	1.7	\$0.00
McManus, Joseph	Attend weekly inventory management review meeting with C. Fitzgerald, A. King (Deloitte), and K. Schafer, B. Ferguson, B. Chapman (Sears).	\$0.00	1.1	\$0.00
McManus, Joseph	Review questions regarding the inventory risk assessment memo, supplement, and appendices.	\$0.00	2.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
McManus, Joseph	Review and update PBC (Provided by Client) request listing for correct dates and new timelines for providing information given impact of the chapter 11 filing	\$0.00	0.3	\$0.00
McManus, Joseph	Review first draft of Close and Consolidation risks workbook.	\$0.00	0.4	\$0.00
McManus, Joseph	Review inventory controls over Distribution Center statistical sampling.	\$0.00	0.8	\$0.00
McManus, Joseph	Attend Inventory Metrics Review meeting with Members of K. Shaffer's (Sears) inventory team to discuss weekly inventory levels, sell through, and other related metrics at various stores.	\$0.00	0.8	\$0.00
McManus, Joseph	Prepare distribution center count at Retail Replenishment Center 440 in Manteno, IL for count that occurred 8/18/2018.	\$0.00	1.2	\$0.00
McShane, Connor	Review interim fixed asset control workpaper pertaining to the review and approval of changes to capital leases.	\$0.00	2.4	\$0.00
McShane, Connor	Meet with K. Stone (Deloitte) and G. DePalma (Sears) to discuss Electronics Profit and Loss Statement results.	\$0.00	0.3	\$0.00
McShane, Connor	Meet with C. Fitzgerald, M. Lonnemann (Deloitte) to discuss inventory controls.	\$0.00	1.0	\$0.00
McShane, Connor	Update status of audit workpaper project plan.	\$0.00	1.5	\$0.00
Mohammed, Muneer	Document Access Provisioning for IMA (inventory management application)	\$0.00	8.0	\$0.00
Nanda, Priyanka	Discuss review notes on the Accounts Payable Guided Risk Assessment with M. Allen and B. Bougadis (Deloitte).	\$0.00	0.3	\$0.00
Nanda, Priyanka	Update inventory control workpaper based on review notes to improve the documentation of the design of the control.	\$0.00	1.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Nguyen, Donna	Meet with C. Castellano (Deloitte) to instruct on how to install required plug in for Deloitte Proprietary software system utilized to perform the audit.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss possible adjustments to materiality benchmarks.	\$0.00	0.4	\$0.00
Nguyen, Donna	Complete onboard training for Sears with J. Billie, C. Castellano, M. Allen, B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Nguyen, Donna	Update documentation of protection agreement control.	\$0.00	0.8	\$0.00
Nguyen, Donna	Close notes to the protection agreement control.	\$0.00	0.8	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss how to calculate store closure percentage used to adjust materiality benchmark.	\$0.00	0.2	\$0.00
Nguyen, Donna	Meet with C. Castellano (Deloitte) to discuss updating Sears Project Plan.	\$0.00	0.3	\$0.00
Nguyen, Donna	Draft and send email to S. Haywood, E. Gee (Sears) in regards to protection agreement controls.	\$0.00	0.4	\$0.00
Patni, PARIDHI	Review Incident Management ServiceNow application documentation.	\$0.00	7.0	\$0.00
Paul, Samantha	Document cost same user Automatic Configuration workpaper.	\$0.00	0.5	\$0.00
Paul, Samantha	Follow up with Original item Cost Selections Individuals to identify the person to contact due to turnover.	\$0.00	0.8	\$0.00
Paul, Samantha	Call with M. Smits (SHC) regarding transaction support obtained from the Stockledger for purposes of our retail inventory method purchase testing.	\$0.00	1.5	\$0.00
Paul, Samantha	Clear notes on the Item Maintenance Application - Merchant Support review of cost changes.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Paul, Samantha	Prepare the documentation for the merchant review and approval of cost changes control, specifically the design and implementation portion of control documentation.	\$0.00	1.6	\$0.00
Paul, Samantha	Organize the company's receiving system Support Screenshots for Item Retail inventory Method Coding Testing.	\$0.00	0.3	\$0.00
Paul, Samantha	Prepare Sears Item Coding Workpaper.	\$0.00	0.4	\$0.00
Paul, Samantha	Review one of the internal processes with J. Bonzo (Sears) to trace selections from the Cost Change Listing into the cost same user report.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with B. Bougadis (Deloitte) to explain risk of material misstatement workpapers, including how they relate to testing in the current year.	\$0.00	2.2	\$0.00
Riordan, Katy	Meet with C. Fitzgerald, A. King (Deloitte) to discuss open items on revenue transaction testing.	\$0.00	0.5	\$0.00
Riordan, Katy	Review journal entry planning documentation.	\$0.00	2.6	\$0.00
Riordan, Katy	Meet with M. Lonnemann (Deloitte) to discuss certain controls over journal entries as it relates to respective risks.	\$0.00	0.5	\$0.00
Riordan, Katy	Meet with C. Fitzgerald, A. King, T. Sal, H. Jaiswal (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00
Sal, TANMOY	Meet with C. Fitzgerald, A. King, H. Jaiswal, K. Riordan (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Smietanski, Meredith	Review automated control testing workpaper, KRC (inventory receiving system) to SPRS (inventory perpetual system), PeopleSoft general ledger review of journal entry data, PeopleSoft account restriction, and Kmart automated rent payment calculation.	\$0.00	3.6	\$0.00
Smietanski, Meredith	Attend/Lead meeting with P. Vajhala (Deloitte) and E. Gee, D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, L. Perry, S. Ulhamed (Sears Holdings Corporation) to discuss internal audit status testing progress and outstanding items.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Analyze Internal Audit's provisioning and job monitoring evidence to assess the interim provisioning follow-ups for testing with J. Hoye (Deloitte).	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update the Advisory workpaper tracker status agenda for the weekly Deloitte Financial Audit and Advisory meeting.	\$0.00	0.4	\$0.00
Sorenson, Peter	Review Accounts payable testing.	\$0.00	2.5	\$0.00
Sorenson, Peter	Review first draft of Vendor Allowance risk assessment.	\$0.00	1.8	\$0.00
Sorenson, Peter	Document Accounts Payables controls.	\$0.00	2.3	\$0.00
Srividya, VIDYA	Test SDCM (System Deployment / Change Manager) admin access control.	\$0.00	3.0	\$0.00
Staiger, Jt	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
Stone, Kyle	Meet with C. McShane (Deloitte) and G. DePalma (Sears) to discuss Electronics Profit and Loss Statement results.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Stone, Kyle	Document Business Unit Profit/Loss and Forecast control for support information sent via email from the Sears Electronics Business Unit	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Attend/Lead meeting with M. Smietanski (Deloitte) and E. Gee, D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, L. Perry, S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit testing progress and outstanding items.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, J. Staiger, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Review project plan for Sears 2018 audit after it had been updated to incorporate changes due to the bankruptcy filing.	\$0.00	0.4	\$0.00
Williams, Adam	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, J. Staiger, L. Weinert (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
10/17/2018				
Allen, Michael	Close notes received from C. McShane (Deloitte) to Fixed Asset control workpaper.	\$0.00	2.1	\$0.00
Allen, Michael	Assess and update control documentation for Sears Lease Review and Approval of changes of key terms or renewals and the control operating effectiveness.	\$0.00	2.8	\$0.00
Allen, Michael	Assess and update of control documentation for Sears review of fixed assets.	\$0.00	1.9	\$0.00
Allen, Michael	Attend training to learn preparation procedures for engagement meetings (onboarding training) with D. Nguyen and B. Bougadis (Deloitte).	\$0.00	0.3	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Allen, Michael	Update the financial statement risk of material misstatement workpaper based on discussion with K. Riordan (Deloitte).	\$0.00	1.7	\$0.00
Billie, Jaclyn	Perform walkthrough of accounts payable reconciliation control with J. Butz (SHC), P. Sorenson (Deloitte).	\$0.00	0.6	\$0.00
Billie, Jaclyn	Document the reconciliation of the accounts payable subledger following the walkthrough with J. Butz (Sears)	\$0.00	1.1	\$0.00
Billie, Jaclyn	Prepare for client meeting over reconciliation of accounts payable sub ledger control - review the control, obtain supporting files.	\$0.00	0.4	\$0.00
Billie, Jaclyn	Discuss the receiving process with C. Castellano (Deloitte) for both Sears and Kmart processes.	\$0.00	0.5	\$0.00
Bougadis, Blake	Attend training to learn preparation procedures for engagement meetings (onboarding training) with D. Nguyen and M. Allen (Deloitte).	\$0.00	0.3	\$0.00
Bougadis, Blake	Discuss revenue testing transactions and procedures with C. Fitzgerald, K. Riordan (Deloitte).	\$0.00	0.5	\$0.00
Bougadis, Blake	Meet with D. Nguyen (Deloitte) to discuss rollforward of Sears prior year automated revenue control.	\$0.00	0.7	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) what revenue transaction testing entails, how to utilize team resource, assess questions on the testing, and respond to same.	\$0.00	2.4	\$0.00
Castellano, Carrie	Prepare internal control workpaper related to Automated Retail Inventory Method Calculation.	\$0.00	1.2	\$0.00
Castellano, Carrie	Analyze price detail testing support received from T. Richard (Sears).	\$0.00	1.3	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Castellano, Carrie	Review senior notes on the internal control workpaper related to Automated Retail Inventory Method Calculation, and address said notes.	\$0.00	1.6	\$0.00
Castellano, Carrie	Review of control documentation for the automated matching of store receipts.	\$0.00	1.9	\$0.00
Castellano, Carrie	Coordinate team schedules to visit the Sears and Kmart stores, communicate with K. Awe, B. Nye (Sears) to arrange the visit.	\$0.00	2.0	\$0.00
Chang, Stephen	Meet with B. Hartmann, M. Lonnemann, S. Paul, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Discuss revenue testing transactions and procedures with B. Bougadis, K. Riordan (Deloitte).	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte) over continued applicability and scope of Inventory Metrics review control in the post-petition control environment.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review client responses and support relating to gift card transactions for transaction testing.	\$0.00	2.4	\$0.00
Fitzgerald, Connor	Review inventory control workpapers.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Document Business Unit Profit & Loss for meeting regarding March Builder Distributor about the variance between the prior year actuals and current year variance to budget/actuals with D. Martin (SHC), S. Paul (Deloitte).	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Review and update the list of Deloitte requests for support for testing of inventory controlsto be provided by client.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with C. McShane, S. Paul (Deloitte) regarding the Original Item Cost Report testing.	\$0.00	0.8	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Fitzgerald, Connor	Review the first draft of the cost change workpapers and client support regarding same.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Clear notes on retail inventory method testing support and conduct client follow ups regarding same.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review and update the base audit project plan and workpaper status for various inventory testing workpapers, primarily relating to inventory cost change workpapers and related client delays.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss results of adjusted benchmarks to materiality.	\$0.00	0.4	\$0.00
Hartmann, Becky	Meet with S. Chang, M. Lonnemann, S. Paul, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$0.00	1.1	\$0.00
Hoye, Jim	Meet with S. Khobragade (Sears) to discuss requirements and clarification for point of sale polling evidence.	\$0.00	0.5	\$0.00
Hoye, Jim	Draft email for change management workpaper testing and updates to M. Mohd, P. Patni, S. Venkata, N. Kandapal (Deloitte).	\$0.00	0.3	\$0.00
Hoye, Jim	Review internal audit workpapers for job failures, logging, and monitoring.	\$0.00	1.2	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to review the automated controls over Inventory Lower of Cost or Margin analysis interface, automatic calculation of net pay, and the stock status to Warehouse Management System interface.	\$0.00	0.8	\$0.00
Hoye, Jim	Review internal audit's workpapers for general information technology controls provisioning for information provided by entity testing.	\$0.00	2.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Hoye, Jim	Prepare to discuss change management general information technology control testing for meeting with team.	\$0.00	0.1	\$0.00
Hoye, Jim	Send recap email to S. Khobragade (Sears) for call on Sears and Sears Auto Point of Sale Polling controls evidence.	\$0.00	0.1	\$0.00
Hoye, Jim	Review evidence received for Sears and Sears Auto Point of Sale Polling and documenting workpaper.	\$0.00	0.8	\$0.00
Hoye, Jim	Meet with D. Nguyen (Deloitte) regarding question on automated control testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Follow up with S. Khobragade (Sears) regarding Sears and Sears Auto Point of Sale polling evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Attend internal status meeting to discuss outstanding evidence requests and Sears project status with M. Smietanski, P. Pardhi, M. Mohd, N. Kandpal, S. Venkata (Deloitte)	\$0.00	0.5	\$0.00
Jain, Yash R	Meet with H. Jaiswal, P. Nanda, T. Sal (Deloitte) and discuss the overall status of the individual Sears requests and questions for the team.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Document selections for Shop Your Way Rewards points earned (Regular Sale) for Kmart transaction testing purchase with Shop Your Way Rewards points.	\$0.00	2.2	\$0.00
Jaiswal, Himanshu	Meet with Y. Jain, P. Nanda, T. Sal (Deloitte) and discuss the overall status of the individual Sears requests and questions for the team.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Jaiswal, Himanshu	Document selection regarding regular sale (Take-With), salesfloor protection agreement, gift card sale, gift card redemption, Online purchase (shipped to home), promotional purchase, pharmacy purchase for Kmart transaction testing.	\$0.00	2.8	\$0.00
Jaiswal, Himanshu	Prepare open items tracker for Kmart Transaction testing.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Document selection relating to Regular Return (Take-With), Return of Salesfloor Protection Agreement for Kmart Transaction testing.	\$0.00	1.6	\$0.00
King, Elizabeth	Prepare journal entry planning and setting parameters using tool for analysis of journal entry datasets .	\$0.00	3.7	\$0.00
King, Elizabeth	Prepare the conclusion section of the journal entry testing judgement/methodology memo.	\$0.00	0.9	\$0.00
King, Elizabeth	Close senior notes on the memo documenting the team's judgements/methodology as it pertains to journal entry testing.	\$0.00	3.6	\$0.00
Lonnemann, Malorie	Meet with D. Nguyen (Deloitte) to discuss results of adjusted materiality benchmarks	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with M. Quails and L. McDonnell (Deloitte) to discuss the weekly audit and advisory status update.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with P. Vajhala, M. Smietanski (Deloitte) for weekly status meeting between the Advisory and financial Audit.	\$0.00	0.2	\$0.00
McManus, Joseph	Respond and document questions regarding account reconciliations, including preparer/reviewer, frequency of account review, and nature of the transactions contained within the account.	\$0.00	3.5	\$0.00
McManus, Joseph	Close follow-up questions related to Internal Audit reports workpaper.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
McManus, Joseph	Assign the preparation of the Quarter 3 Interim provided by client listing to US India team for preparation.	\$0.00	0.1	\$0.00
McManus, Joseph	Review the edits/closed notes in response to first review within the Close and Consolidation risk workbook.	\$0.00	0.3	\$0.00
McManus, Joseph	Meet with C. Fitzgerald (Deloitte) over scope of Inventory Metrics review control in the post-petition control environment.	\$0.00	0.6	\$0.00
McManus, Joseph	Review Inventory Controls prepared by K. Stone (Deloitte) regarding Weekly Store Shrink reports.	\$0.00	1.2	\$0.00
McManus, Joseph	Document Sears and Kmart Retail Inventory Method testing.	\$0.00	1.6	\$0.00
McShane, Connor	Meet with S. Paul, C. Fitzgerald (Deloitte) regarding the Original Item Cost Report testing.	\$0.00	0.8	\$0.00
McShane, Connor	Review interim fixed asset control workpapers.	\$0.00	1.3	\$0.00
McShane, Connor	Review interim fixed asset control workpapers after staff closed initial review notes.	\$0.00	2.5	\$0.00
Mohammed, Muneer	Address review notes on ServiceNow (ticketing tool used to document request for changes) Change Management	\$0.00	2.0	\$0.00
Nanda, Priyanka	Meet with K. Straub (Deloitte) to discuss status of team projects and updating the project plan.	\$0.00	1.3	\$0.00
Nanda, Priyanka	Meet with Y. Jain, H. Jaiswal, T. Sal (Deloitte) and discuss the overall status of the individual Sears requests and questions for the team.	\$0.00	0.5	\$0.00
Nanda, Priyanka	Review of source documents to compare to balance sheet for physical inventory store 1820, 1176, and 1024 for Sears and store 3678, 3748, and 9348 for Kmart.	\$0.00	2.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Nguyen, Donna	Meet with K. Straub (Deloitte) on protection agreement control testing.	\$0.00	0.9	\$0.00
Nguyen, Donna	Update of calculations used to compare Sears financials to that of the industry in order to calculate materiality.	\$0.00	2.8	\$0.00
Nguyen, Donna	Review Sears base audit project plan for assigned area statuses, in preparation of discussing status with audit managers.	\$0.00	0.2	\$0.00
Nguyen, Donna	Attend training to learn preparation procedures for engagement meetings (onboarding training) with B. Bougadis, M. Allen (Deloitte).	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with M. Lonnemann (Deloitte) to discuss results of adjusted materiality benchmarks	\$0.00	0.3	\$0.00
Nguyen, Donna	Gather board minutes and materials and accumulate respective testing workpapers to send to managers for review.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss results of adjusted benchmarks to materiality.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update general ledger pulls for deferred acquisition cost risk assessment memo and supplement.	\$0.00	0.6	\$0.00
Nguyen, Donna	Meet with B. Bougadis (Deloitte) to discuss rollforward of Sears prior year automated revenue control.	\$0.00	0.7	\$0.00
Patni, PARIDHI	Review ServiceNow Change Management application documentation.	\$0.00	9.0	\$0.00
Paul, Samantha	Organize support to make additional selections for retail inventory method purchase testing.	\$0.00	1.3	\$0.00
Paul, Samantha	Draft of excel document containing Sears interface support screenshots for item retail inventory method coding testing.	\$0.00	1.6	\$0.00

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<i>Audit Services</i>				
10/17/2018				
Paul, Samantha	Draft email to B. Xiao (Sears) regarding controls for merchant support team review of cost changes.	\$0.00	0.5	\$0.00
Paul, Samantha	Discuss the variances in the Business Unit Income Statement between the current and prior year with D. Martin (Sears) and C. Fitzgerald (Deloitte).	\$0.00	0.5	\$0.00
Paul, Samantha	Discuss with M. Wasiukiewicz (Sears) regarding Web UI System processes, which assists in the Mark Down Management Process of Sears Inventory.	\$0.00	0.7	\$0.00
Paul, Samantha	Draft email to H. Basra (SHC) regarding an inventory season code change that occurred in 2018.	\$0.00	0.8	\$0.00
Paul, Samantha	Discuss with J. Bonzo (SHC) over call regarding selections for retail inventory method purchase testing.	\$0.00	0.9	\$0.00
Paul, Samantha	Meet with C. McShane, C. Fitzgerald (Deloitte) regarding the Original Item Cost Report testing.	\$0.00	0.8	\$0.00
Paul, Samantha	Draft email to R. Buenaventura (SHC) regarding Original Item cost selections.	\$0.00	1.3	\$0.00
Riordan, Katy	Review the receivables risk of material misstatement to assess whether substantive testing needs updates on approach.	\$0.00	0.3	\$0.00
Riordan, Katy	Discuss with B. Bougadis (Deloitte) what revenue transaction testing entails, how to utilize resources, assess questions on the testing, and respond to same.	\$0.00	2.4	\$0.00
Riordan, Katy	Discuss revenue testing transactions and procedures with B. Bougadis, C. Fitzgerald (Deloitte).	\$0.00	0.5	\$0.00
Sal, TANMOY	Meet with Y. Jain, H. Jaiswal, P. Nanda (Deloitte) and discuss the overall status of the individual Sears requests and questions for the US Team.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Sal, TANMOY	Address P. Nanda's (Deloitte) review notes on the Tailoring and Risk Assessment Tab for Merchandise Accounts Payable Guided Risk Assessment.	\$0.00	1.3	\$0.00
Sal, TANMOY	Update the Accounts Payable Guided Risk Assessment by identifying all controls that relate to the prescribed risks.	\$0.00	1.5	\$0.00
Sal, TANMOY	Address additional review notes from P. Nanda (Deloitte) on the Tailoring and Risk Assessment Tab for Merchandise Accounts Payable Guided Risk Assessment.	\$0.00	1.5	\$0.00
Sal, TANMOY	Document the Accounts Payable Guided Risk Assessment based on understanding of relevant assertions.	\$0.00	2.5	\$0.00
Sal, TANMOY	Discuss the average subsidy amount and underlying calculation with P. Sorenson (Deloitte).	\$0.00	0.3	\$0.00
Smietanski, Meredith	Review expenditure and inventory automated controls applications.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Assess access benchmark usage for information provided by the entity and then trace within Smartsheet.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, M. Lonnemann (Deloitte) for weekly status meeting between the Advisory and financial Audit.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), T. Williams, S. Emricson, T. Brew, D. Tangen (Sears Holdings Corporation) to assess the progress of transitioning access benchmark to internal SharePoint site.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) to review the automated controls over Inventory Lower of Cost or Margin analysis interface, automatic calculation of net pay, and the stock status to Warehouse Management System interface.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Attend internal status meeting to discuss outstanding evidence requests and Sears project status with P. Pardhi, M. Mohd, N. Kandpal, S. Venkata (Deloitte)	\$0.00	0.5	\$0.00
Sorenson, Peter	Discuss calculation of average subsidy related to vendor allowances testing with A. Anderson, D. Gryttr (SHC).	\$0.00	0.3	\$0.00
Sorenson, Peter	Perform walkthrough of accounts payable reconciliation control with J. Butz (SHC), J. Billie (Deloitte).	\$0.00	0.6	\$0.00
Sorenson, Peter	Prepare the accounts payable - subsequent disbursement testing for information received as of 10/17.	\$0.00	2.2	\$0.00
Sorenson, Peter	Review second draft of vendor allowance risk assessment.	\$0.00	2.4	\$0.00
Sorenson, Peter	Discuss the average subsidy amount and underlying calculation with T. Sal (Deloitte).	\$0.00	0.3	\$0.00
Sorenson, Peter	Close audit manager notes on the accounts payable - subsequent disbursement testing.	\$0.00	2.3	\$0.00
Srividya, VIDYA	Test iPlan (financial planning application) change management control.	\$0.00	3.0	\$0.00
Straub, Kelsey	Meet with D. Nguyen (Deloitte) on protection agreement control testing.	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with P. Nanda (Deloitte) to discuss status of team projects and updating the project plan.	\$0.00	1.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski, M. Lonnemann (Deloitte) for weekly status meeting between the Advisory and financial Audit.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), T. Williams, S. Emricson, T. Brew, D. Tangen (Sears Holdings Corporation) to assess the progress of transitioning access benchmark to internal SharePoint site.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Review automated control testing of PeopleSoft General Ledger application.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review risk assessment documentation for intangible assets.	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Review revised project plan for Sears 2018 audit after additional changes had been made to reflect bankruptcy filing implications.	\$0.00	0.2	\$0.00
10/18/2018				
Allen, Michael	Prepare client support (Receipts) and send to K. Riordan (Deloitte).	\$0.00	0.8	\$0.00
Allen, Michael	Update control documentation for data received relating to the review and approval of lease term changes.	\$0.00	0.9	\$0.00
Allen, Michael	Review support received from D. Pezzato (Sears) and incorporate the applicable information into financial reporting control documentation.	\$0.00	1.3	\$0.00
Allen, Michael	Perform testing for control documentation related to Sears Lease Review and Approval of Changes of Key Terms or renewals.	\$0.00	2.5	\$0.00
Allen, Michael	Research proper control language and documentation per internal Deloitte guidance to close review notes.	\$0.00	0.6	\$0.00
Berland, Taylor	Discuss the status of the accounts payable section with P. Sorenson, J. Billie (Deloitte) and what requests are outstanding from the client.	\$0.00	0.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Berland, Taylor	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, J. Staiger, B. Hartmann, A. Williams, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Berland, Taylor	Review the responsibilities for the Q3 review to designate who is responsible for which workpaper.	\$0.00	0.8	\$0.00
Berland, Taylor	Revise the agenda and PowerPoint for the scoping call related to the Focus Support Program.	\$0.00	0.8	\$0.00
Billie, Jaclyn	Review accounts payable support files from J. Butz with P. Sorenson (Deloitte) to understand how to document the control for the accounts payable reconciliation.	\$0.00	0.4	\$0.00
Billie, Jaclyn	Discuss the status of the accounts payable section with T. Berland, P. Sorenson (Deloitte) and what requests are outstanding from the client.	\$0.00	0.4	\$0.00
Billie, Jaclyn	Update the DeloitteConnect (Deloitte and client portal to exchange files) for expenditure controls regarding due dates and edit current items for follow up support.	\$0.00	0.5	\$0.00
Billie, Jaclyn	Document the design and implementation for the reconciliation of the accounts payable subledger control.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform rollforward of revenue controls for point of sale systems configurations as well as risks of material misstatements.	\$0.00	1.4	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) to update risk assessment for merchandise sales for the current year, for group audit scoping, and assist in pulling general ledger data.	\$0.00	1.1	\$0.00

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<i>Audit Services</i>				
10/18/2018				
Bougadis, Blake	Discuss revenue transaction testing procedures and documentation with C. Fitzgerald, K. Riordan (Deloitte).	\$0.00	0.5	\$0.00
Bougadis, Blake	Review open items tracker for transaction testing selection items to request and provide further documentation and clarity.	\$0.00	0.7	\$0.00
Castellano, Carrie	Update Automated Retail Inventory Method workpaper to reflect current processes.	\$0.00	1.0	\$0.00
Castellano, Carrie	Review of Sears distribution center receipts and costing of inventory documentation.	\$0.00	2.6	\$0.00
Castellano, Carrie	Further analyze price testing detail to format for engagement team to view.	\$0.00	3.0	\$0.00
Chang, Stephen	Review the risk assessment memo for Other Post Retirement Benefit balances.	\$0.00	0.8	\$0.00
Chang, Stephen	Review the project plan for testing procedures for Q3 2018.	\$0.00	0.9	\$0.00
Chang, Stephen	Meet with K. Straub, C. McShane (Deloitte) to discuss the upcoming Sears Roebuck Acceptance Company (SRAC) site visitation for cash and debt control reviews.	\$0.00	0.4	\$0.00
Chang, Stephen	Review the Board of Director Minutes from Q1 2018 to Q3 2018.	\$0.00	1.7	\$0.00
Chang, Stephen	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, J. Staiger, B. Hartmann, A. Williams, T. Berland (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Chang, Stephen	Review the risks and planned procedures over Pension in the current year.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Fitzgerald, Connor	Discuss Business Unit Profit & Loss documentation - March Builder Distributor related to the variance between the prior year actuals and current year variance to budget/actuals with D. Martin (SHC), S. Paul (Deloitte).	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review retail inventory method testing support.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review cost change workpaper and client support.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Discuss revenue transaction testing procedures and documentation with B. Bougadis, K. Riordan (Deloitte).	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Discuss with S. Paul (Deloitte) about inventory season same user workpaper notes.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Review project plan and workpaper status.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review of the list for Deloitte requests for support to inventory control interim testing to be provided by client.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Review second draft of closed notes on seasonal markdown inventory control workpaper.	\$0.00	1.3	\$0.00
Hartmann, Becky	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, J. Staiger, A. Williams, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Hartmann, Becky	Review outstanding tasks pertaining to the Sears audit.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze general information technology control workpapers for ability to promote changes to production for subversion and endeavor to build out initial evidence requests.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Hoye, Jim	Analyze Internal Audit's evidence for information provided by entity testing for general information technology controls provisioning workpapers.	\$0.00	0.2	\$0.00
Hoye, Jim	Email K. Hyde (Deloitte) regarding testing performed for general information technology control.	\$0.00	0.5	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to discuss the initial requests to be sent out for ability to promote changes to production for general IT controls testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Review tools tripwire workpaper.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Document footnotes regarding Shop Your Way Rewards Points Earned (Regular Sale) for Kmart transaction testing. Purchase with Shop Your Way Rewards Points (Redemption)	\$0.00	2.6	\$0.00
Jaiswal, Himanshu	Meet with K. Riordan, T. Sal (Deloitte) to discuss the progress of the Kmart Transaction testing and review questions on the testing, current year changes in the processes and a few required financial extraction from Sears General Ledger System.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Discuss upcoming team projects on Base Audit via phone with the team.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Document footnotes relating to regular return (Take-With), return of salesfloor protection agreement for Kmart Transaction testing and update the open items tracker.	\$0.00	1.8	\$0.00
Jaiswal, Himanshu	Document footnotes relating to regular sale (Take-With), salesfloor protection agreement, gift card sale, gift card redemption, Online purchase (shipped to home), promotional purchase, pharmacy purchase for Kmart transaction testing.	\$0.00	2.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Jaiswal, Himanshu	Meet with T. Sal (Deloitte) to discuss the progress of the Transaction testing and review questions on the testing, current year changes in the processes and certain required financial information extractions from Sears General Ledger System.	\$0.00	1.3	\$0.00
Jha, Abhinav	Update Eddie ownership percentage of SHC from Securities Exchange Commission website and its comparison.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with K. Straub (Deloitte) on status of protection agreement revenue.	\$0.00	0.7	\$0.00
Lauret, Kyle	Meet with K. Riordan (Deloitte) regarding revenue control and narrative documentation for the year-end audit.	\$0.00	0.2	\$0.00
Lauret, Kyle	Discuss with S. Brokke (Sears), and L. McDonnell, J. Staiger, B. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
McShane, Connor	Review Sears audit engagement economics file to assess its status and content for management review.	\$0.00	2.5	\$0.00
McShane, Connor	Draft team workpaper responsibilities for Sears Q3 review.	\$0.00	2.6	\$0.00
McShane, Connor	Meet with K. Straub, S. Chang (Deloitte) to discuss the upcoming Sears Roebuck Acceptance Company (SRAC) site visitation for cash and debt control reviews.	\$0.00	0.4	\$0.00
McShane, Connor	Review interim income forecasting control testing workpaper for the home services business unit.	\$0.00	1.6	\$0.00
Mohammed, Muneer	Document Windows (operating systems) Patching testing	\$0.00	4.8	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Morawiec, Monika	Meet with J. Staiger, A. Bandic, L. McDonnell, A. Green (Deloitte) to discuss billing logistics.	\$0.00	0.5	\$0.00
Nanda, Priyanka	Review updates made to the Accounts Payable Guided Risk Assessment workpaper by T. Sal (Deloitte).	\$0.00	1.8	\$0.00
Nanda, Priyanka	Review of Sears Non-Merchandise risk of material misstatement documentation.	\$0.00	0.8	\$0.00
Nguyen, Donna	Update Connect (website used to request support) for new requests for support relevant to retail inventory method testing.	\$0.00	0.3	\$0.00
Nguyen, Donna	Review business unit profit & loss controls.	\$0.00	1.0	\$0.00
Nguyen, Donna	Prepare July selection for substantive testing of protection agreement revenue.	\$0.00	2.7	\$0.00
Nguyen, Donna	Update Sears base audit project plan.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review Unix Patching application documentation.	\$0.00	9.0	\$0.00
Paul, Samantha	Discuss with K. Moscow (Sears) on Deloitte questions over selected testing sample within inventory price testing.	\$0.00	1.5	\$0.00
Paul, Samantha	Discuss with P. Patel (SHC) regarding an original item cost that was inputted in September 2018.	\$0.00	0.6	\$0.00
Paul, Samantha	Discuss review notes on inventory same season workpaper with C. Fitzgerald (Deloitte).	\$0.00	0.7	\$0.00
Paul, Samantha	Send follow-up emails to the various appropriate contacts for the IMA Merchant Support Team Review of Season Code Changes Control, either reminding the contact that they have not submitted support, or that the support sent is not sufficient.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Paul, Samantha	Discuss Business Unit profit & loss documentation - March Builder Distributor related to the variance between the prior year actuals and current year variance to budget/actuals with D. Martin (SHC), C. Fitz (Deloitte).	\$0.00	0.8	\$0.00
Paul, Samantha	Clear second round of notes on the Item Maintenance Application - Merchant Support review of cost changes.	\$0.00	1.1	\$0.00
Paul, Samantha	Finish preparing the first draft of the Daily Balancing Report (perpetual inventory system) control and document testing conclusion.	\$0.00	1.2	\$0.00
Paul, Samantha	Prepare (partial) first draft of the Daily Balancing Report (perpetual inventory system) control.	\$0.00	0.3	\$0.00
Paul, Samantha	Analyze automated costing of Distribution Center inventory control-documenting support received by K. Moscow (Sears).	\$0.00	0.4	\$0.00
Riordan, Katy	Discuss with B. Bougadis (Deloitte) to update risk assessment for merchandise sales for the current year, for group audit scoping, and assist in pulling general ledger data.	\$0.00	1.1	\$0.00
Riordan, Katy	Assess the status of the revenue risk assessments that have been assessed to be of lower risk.	\$0.00	1.3	\$0.00
Riordan, Katy	Meet with H. Jaiswal, T. Sal (Deloitte) to discuss the progress of the Kmart Transaction testing and review questions on the testing, current year changes in the processes and certain required financial extraction from Sears General Ledger System.	\$0.00	0.5	\$0.00
Riordan, Katy	Review journal entry planning documentation and related risk and control documentation.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Riordan, Katy	Meet with K. Lauret (Deloitte) regarding revenue control and narrative documentation for the year-end audit.	\$0.00	0.2	\$0.00
Riordan, Katy	Discuss revenue transaction testing procedures and documentation with B. Bougadis, C. Fitzgerald (Deloitte).	\$0.00	0.5	\$0.00
Sal, TANMOY	Meet with K. Riordan, H. Jaiswal (Deloitte) to discuss the progress of the Kmart Transaction testing and review questions on the testing, current year changes in the processes and certain required financial extraction from Sears General Ledger System.	\$0.00	0.5	\$0.00
Sal, TANMOY	Meet with H. Jaiswal (Deloitte) to discuss the progress of the Transaction testing and review questions on the testing, current year changes in the processes and certain required financial information extractions from Sears General Ledger System.	\$0.00	1.3	\$0.00
Smietanski, Meredith	Address notes to address the pre-tax, post-tax, and taxable deductions/earnings in the PeopleSoft HRMS control.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Review 401k automated control.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Meet with T. Williams (Sears Holdings) to discuss ServiceNow change management and how the generic ID's are managed.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) to discuss the initial requests to be sent out for ability to promote changes to production for general IT controls testing.	\$0.00	0.4	\$0.00
Sorenson, Peter	Discuss the status of the accounts payable section with T. Berland, J. Billie (Deloitte) and what requests are outstanding from the client.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Sorenson, Peter	Prepare the accounts payable - subsequent disbursement testing for additional information received as 10/18.	\$0.00	1.7	\$0.00
Sorenson, Peter	Review the first draft of documentation for the 3-way match control specific to Kmart non-merchandise payables.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review accounts payable support files from J. Butz with J. Billie (Deloitte) to understand how to document the control for the accounts payable reconciliation.	\$0.00	0.4	\$0.00
Sorenson, Peter	Assess impact of new guidance on Company's Vendor Allowance Accounting policy.	\$0.00	2.4	\$0.00
Srividya, VIDYA	Test Jenkins Cloudbees (web application service) tools admin access control.	\$0.00	4.0	\$0.00
Staiger, Jt	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, B. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Straub, Kelsey	Update the project plan based on the current status of items received from Sears employees.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with C. McShane, S. Chang (Deloitte) to discuss the upcoming Sears Roebuck Acceptance Company (SRAC) site visitation for cash and debt control reviews.	\$0.00	0.4	\$0.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) on status of protection agreement revenue.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Weinert McDonnell, Lesley	Discuss with S. Brokke (Sears), and J. Staiger, K. Lauret, B. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review group audit scoping workpapers.	\$0.00	1.2	\$0.00
Williams, Adam	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, J. Staiger, B. Hartmann, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
10/19/2018				
Adorno, Dan	Perform statistical sampling for regional distribution centers.	\$0.00	0.4	\$0.00
Adorno, Dan	Test and recalculate Sears and Kmart Active Aged calculations.	\$0.00	1.4	\$0.00
Allen, Michael	Assess support and documentation for the control related to property requests reviewed for capital/expense classification.	\$0.00	0.7	\$0.00
Allen, Michael	Finalize control documentation related to Sears lease Review and Approval of changes of Key terms of new or Renewals.	\$0.00	2.3	\$0.00
Allen, Michael	Perform testing for operating effectiveness for Sears Lease Review and Approval of changes of key terms of new or renewals.	\$0.00	2.6	\$0.00
Allen, Michael	Prepare financial reporting control document.	\$0.00	0.6	\$0.00
Berland, Taylor	Review the analysis of a contract the Company entered into with Security Guards, Associated Materials, Crowley contract Extension, Maersk, and Matson.	\$0.00	3.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Berland, Taylor	Review the pension scoping memo to clear comments.	\$0.00	0.4	\$0.00
Berland, Taylor	Review the risk of material misstatement (ROMM) for close and consolidation, which summarizes controls and substantive testing.	\$0.00	1.7	\$0.00
Billie, Jaclyn	Assess the support for New Merch Vendor Information to document the operating and effectiveness testing around the control.	\$0.00	0.1	\$0.00
Billie, Jaclyn	Review support with P. Sorenson (Deloitte) around New Merch Vendor support.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Document control over the manual approval of payments within the Sears accounts payable system.	\$0.00	1.0	\$0.00
Billie, Jaclyn	Assess the support for New Merchant Vendor control.	\$0.00	1.1	\$0.00
Bougadis, Blake	Update revenue narratives, flowcharts, and daily sales audit documentation to update from prior year.	\$0.00	0.9	\$0.00
Bougadis, Blake	Meet with D. Nguyen (Deloitte) to organize Deloitte Audit proprietary software and create separate system files for Sears audit and quarterly reviews.	\$0.00	0.3	\$0.00
Bougadis, Blake	Review Kmart transaction testing details, including assessing support from R. Kent (Sears).	\$0.00	0.6	\$0.00
Bougadis, Blake	Draft additional support for Kmart transaction testing details, including assessing support from R. Kent (Sears).	\$0.00	0.6	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) regarding questions on the Sears revenue transaction testing.	\$0.00	1.6	\$0.00
Bougadis, Blake	Review revenue narratives, flowcharts, and daily sales audit documentation to update from prior year.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Castellano, Carrie	Coordinate team schedules to visit the Sears and Kmart stores including call with K. Awe, B. Nye (Sears) to discuss the change for the visit.	\$0.00	1.1	\$0.00
Castellano, Carrie	Update Kmart Store Receipts workpaper to reflect changes made to the processes.	\$0.00	2.4	\$0.00
Castellano, Carrie	Update Sears Store Receipts workpaper to reflect changes made to the processes.	\$0.00	2.3	\$0.00
Chang, Stephen	Review the quarterly fixed asset rollforward control.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Review closed notes on the cost change workpapers and prepare for manager review.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review inventory narratives.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review client responses and support relating to purchase agreements sold at a Sears location for transaction testing.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review closed notes on retail inventory method control workpaper.	\$0.00	1.7	\$0.00
Fitzgerald, Connor	Review of the team-wide support list of requests from Deloitte to be provided by client.	\$0.00	0.5	\$0.00
Hartmann, Becky	Review status updates that pertain to Sears audit engagement.	\$0.00	0.4	\$0.00
Hoye, Jim	Review general information technology control tools testing evidence received from T. Williams (Sears) and sending subsequent follow up email.	\$0.00	0.7	\$0.00
Hoye, Jim	Review Internal Audit's workpaper for logging and monitoring Tivoli Workload Schedule.	\$0.00	0.8	\$0.00
Hoye, Jim	Email S. Khobragade (Sears) regarding status of evidence for Sears and Sears Auto Point of Sale polling controls.	\$0.00	0.1	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Jaiswal, Himanshu	Pull information for Kmart Transaction testing from the Sears Essbase (General Ledger) system.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Document the Distribution Center Inventory Price Testing workpaper based on answers to questions from D&T.	\$0.00	1.0	\$0.00
King, Elizabeth	Review Sears revenue transaction testing with K. Riordan (Deloitte).	\$0.00	1.6	\$0.00
McShane, Connor	Review interim fixed asset control workpaper pertaining to the review of project costs being classified as capital or expense.	\$0.00	2.2	\$0.00
McShane, Connor	Review interim cash control testing workpaper.	\$0.00	0.3	\$0.00
McShane, Connor	Review interim cash narrative workpaper.	\$0.00	0.6	\$0.00
McShane, Connor	Update status of quarterly audit client requests on the "Provided by Client (PBC) List".	\$0.00	1.2	\$0.00
McShane, Connor	Draft meeting listing for Sears Q3 review.	\$0.00	1.2	\$0.00
McShane, Connor	Research IT inventory interfaces for control testing.	\$0.00	1.2	\$0.00
McShane, Connor	Review Sears audit engagement economics file for significant variances found in actuals v budget.	\$0.00	2.2	\$0.00
Nguyen, Donna	Revise Sears base audit project plan for updated work statuses and timelines given client delays in delivering support.	\$0.00	0.2	\$0.00
Nguyen, Donna	Meet with B. Bougadis (Deloitte) to organize Deloitte Audit proprietary software and create separate system files for Sears audit and quarterly reviews.	\$0.00	0.3	\$0.00
Nguyen, Donna	Close senior notes on the first draft of documentation of the July selection for protection agreement revenue substantive testing.	\$0.00	3.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Paul, Samantha	Document and analyze support for Stock Status and Kmart Point of Sale system/Kmart perpetual inventory system.	\$0.00	0.7	\$0.00
Paul, Samantha	Analyze C. Fitzgerald (Deloitte) notes on Original Item Cost Testing.	\$0.00	0.7	\$0.00
Paul, Samantha	Draft and send email to J. Bonzo (Sears) about appropriate support needed for retail inventory method Purchase Testing, as what was received previously was not what was requested.	\$0.00	0.8	\$0.00
Paul, Samantha	Incorporate the company's receiving system Support Screenshots for Item Retail inventory Method Coding Testing into the appropriate workpaper.	\$0.00	0.2	\$0.00
Paul, Samantha	Draft the Kmart perpetual inventory system to New Price Interface control by adding documentation of support from Inventory Count for selections.	\$0.00	0.3	\$0.00
Paul, Samantha	Draft documentation of support received as part of the Stockledger to people soft reconciliation control.	\$0.00	0.5	\$0.00
Paul, Samantha	Draft and send email to J. Bonzo (Sears) about additional support needed for retail inventory method Purchase Testing.	\$0.00	0.6	\$0.00
Riordan, Katy	Review Sears revenue transaction testing with A. King (Deloitte).	\$0.00	1.6	\$0.00
Riordan, Katy	Discuss with B. Bougadis (Deloitte) regarding questions regarding assessing the revenue transaction testing.	\$0.00	1.6	\$0.00
Riordan, Katy	Address notes on the group audit scoping documentation.	\$0.00	2.2	\$0.00
Sal, TANMOY	Perform Distribution Center Price Testing for Sears.	\$0.00	1.1	\$0.00
Sal, TANMOY	Document additional selections for the distribution center price testing for Sears.	\$0.00	1.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Smietanski, Meredith	Analyze with P. Vajhala (Deloitte) the budget for advisory rollforward testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Review Security Configurations workpaper, covering UNIX, Mainframe, Windows, and DB2.	\$0.00	1.0	\$0.00
Sorenson, Peter	Review accounts payables risk assessment.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review support with J. Billie (Deloitte) around New Merchandise Vendor support.	\$0.00	0.3	\$0.00
Sorenson, Peter	Review the first draft of documentation of the invoice pending files configuration control.	\$0.00	2.7	\$0.00
Sorenson, Peter	Make selections for purchasing testing as part of our base audit procedures.	\$0.00	2.9	\$0.00
Vajhala, Phani Kiran	Review automated controls testing.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Analyze with M. Smietanski (Deloitte) the budget and Estimated Time to Complete for advisory rollforward testing.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review inventory scoping workpaper.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Review inventory scoping workpapers.	\$0.00	0.3	\$0.00
10/22/2018				
Allen, Michael	Update documentation to Inventory Count workpaper (unit #8721 Brighton, CO) based on client support received from M. Smits (Sears).	\$0.00	1.3	\$0.00
Allen, Michael	Assess Design and Implementation of Fixed asset control (property requests review) based on walkthrough with T. Wilczak (Sears).	\$0.00	1.2	\$0.00
Allen, Michael	Update documentation of procedures performed to test fixed assets control (Review of Fixed asset roll forward).	\$0.00	1.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Allen, Michael	Update procedures performed for our testing of operating effectiveness of the fixed asset control - review of fixed asset roll forward based on notes received from S. Chang (Deloitte-Manager).	\$0.00	2.9	\$0.00
Allen, Michael	Meet with C. McShane (Deloitte) to discuss and assess the required testing for fixed assets in the current year.	\$0.00	0.4	\$0.00
Allen, Michael	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Allen, Michael	Research Deloitte Technical Library to update control guidance for Inventory Count workpaper (unit #8721 Brighton, CO).	\$0.00	1.1	\$0.00
Berggren, Maureen	Review interface working paper for stock status interface controls.	\$0.00	0.3	\$0.00
Berggren, Maureen	Call with M. Smietanski, P. Vajhala (Deloitte) to discuss Service Organization Control report updates and Sarbanes-Oxley appropriateness given their respective risks, for the PeopleSoft general ledger automated controls.	\$0.00	0.3	\$0.00
Berland, Taylor	Review disclosure benchmarking workpaper, comparing the disclosures in Sears' 10K to competitors.	\$0.00	2.3	\$0.00
Berland, Taylor	Meet with S. Chang, B. Hartmann, K. Lauret, M. Lonnemann, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Berland, Taylor	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Berland, Taylor	Revise materials for the scoping call which outlines areas the Focus Support Program (FSP) partner will review as part of 2018 audit.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with J. Billie, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Gather on-boarding materials for M. Rosi (Deloitte) to discuss workpaper status and business events.	\$0.00	0.2	\$0.00
Billie, Jaclyn	Meet with M. Lonnemann, P. Sorenson (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.2	\$0.00
Billie, Jaclyn	Meet with M. Huron (Sears), P. Sorenson (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Document expenditure controls over New Merchandise on-boarding control.	\$0.00	2.1	\$0.00
Billie, Jaclyn	Attend onboarding training for Sears with M. Rosi (Deloitte).	\$0.00	2.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Billie, Jaclyn	Draft email M. Huron (Sears) regarding the account reconciliation for Kmart Merchantandise and Sears Non-Merchantandise.	\$0.00	0.1	\$0.00
Bougadis, Blake	Assess the Sears and Kmart debt narrative workpapers to update for changes from prior year to current year.	\$0.00	1.3	\$0.00
Bougadis, Blake	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Bougadis, Blake	Gather data for Kmart accounts from Sears general ledger querying tool for Kmart transaction testing.	\$0.00	0.7	\$0.00
Bougadis, Blake	Assess the daily sales audit exception reports workpaper to updates for changes from prior year to current year.	\$0.00	0.8	\$0.00
Bougadis, Blake	Assess the Sears and Kmart revenue process narrative workpapers to update for changes from prior year to current year.	\$0.00	1.3	\$0.00
Castellano, Carrie	Review a risk of material misstatement by correcting comments left by C. Fitzgerald (Deloitte).	\$0.00	3.5	\$0.00
Castellano, Carrie	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Castellano, Carrie	Review Distribution Center work paper for Kmart and Sears and drafted a list of questions to ask for the visit.	\$0.00	0.8	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Chang, Stephen	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Chang, Stephen	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Enkhbayar, Tuya	Collect and send engagement letters per K. Lauret (Deloitte) request.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review the March Builder Distributor business unit forecast/review control.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review Quarter 1 account reconciliations	\$0.00	2.4	\$0.00
Fitzgerald, Connor	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review support provided by the client for transaction testing.	\$0.00	0.8	\$0.00
Hartmann, Becky	Meet with K. Lauret, M. Lonnemann (Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Hartmann, Becky	Meet with T. Berland, S. Chang, K. Lauret, M. Lonnemann, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding Internal Audit's workpaper for Take With Sale job scheduling testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Create tools tracker for generic identifications.	\$0.00	0.2	\$0.00
Hoye, Jim	Set up meeting with T. Williams (Sears) to discuss outstanding tools evidence and ability to promote changes to production clarification.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with P. Drilling (Sears) to gain a better understanding of the rent expense payment process for Kmart.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze Internal Audit's workpaper for job scheduling to address M. Mohd's (Deloitte) questions on the information provided by entity.	\$0.00	1.4	\$0.00
Hoye, Jim	Analyze process for ability to promote changes to production for Endeavor and Subversion.	\$0.00	0.6	\$0.00
Hoye, Jim	Update tools tracker for generic identifications.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte), D. Tangen, K. Thorat (Sears) to discuss access provisioning testing.	\$0.00	0.3	\$0.00
Jain, Yash R	Address review notes of T. Berland (Deloitte) on the disclosure benchmarking workpaper, comparing the disclosures in Sears' 10K to competitors.	\$0.00	3.7	\$0.00
Jaiswal, Himanshu	Download and share Sears Home Services fiscal year 2014-2016 Deloitte client request resource tool for Support with the US Team.	\$0.00	0.7	\$0.00
Jaiswal, Himanshu	Document footnotes for gift card purchase and redemption, as well as the additional supports for the related Sears transaction testing.	\$0.00	1.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Jaiswal, Himanshu	Document the sales receipts, gift card purchase and redemption selection, and updating the open items tracker.	\$0.00	1.7	\$0.00
Jaiswal, Himanshu	Meet with T. Sal (Deloitte) to discuss the open items of the Kmart and Sears Transaction testing and additional queries on the testing.	\$0.00	0.2	\$0.00
King, Elizabeth	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
King, Elizabeth	Document Business Unit Profit and Loss for Member Technology.	\$0.00	0.8	\$0.00
King, Elizabeth	Perform journal entry planning using Deloitte's resource for analytical review.	\$0.00	1.1	\$0.00
King, Elizabeth	Discuss journal entry planning parameters and selection-making process with K. Riordan (Deloitte).	\$0.00	1.7	\$0.00
King, Elizabeth	Perform journal entry planning using Deloitte's analytical review resource tool.	\$0.00	3.6	\$0.00
Lauret, Kyle	Draft leadership meeting agenda with current topics to be discussed, with emphasis on the bankruptcy.	\$0.00	0.1	\$0.00
Lauret, Kyle	Draft notes for focus support program presentation.	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with T. Berland, S. Chang, B. Hartmann, M. Lonnemann, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with B. Hartmann, M. Lonnemann (Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Lonnemann, Malorie	Meet with P. Sorenson, J. Billie (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Review physical inventory work programs.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Plan procedures for the distribution center visits and agenda regarding same.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with B. Hartmann, K. Lauret (Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
McShane, Connor	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
McShane, Connor	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
McShane, Connor	Meet with M. Allen (Deloitte) to discuss and assess the required testing for fixed assets in the current year.	\$0.00	0.4	\$0.00
Mohammed, Muneer	Update the same change management documentation across various IT application workpapers.	\$0.00	1.8	\$0.00

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<i>Audit Services</i>				
10/22/2018				
Mohammed, Muneer	Update the change management documentation across various IT application workpapers in response to manager notes.	\$0.00	1.9	\$0.00
Mohammed, Muneer	Send Marketing expense application, Import inventory application and Telluride (shop your way application) work papers to Deloitte manager for review.	\$0.00	1.3	\$0.00
Mohammed, Muneer	Meet with K. Riordan, P Patni (Deloitte) to the appropriate methodology on recording billable hours to Sears under Chapter 11 filing.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review physical inventory work papers for Sears Auto Centre Store #6542.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review workpaper seasonal item coding for risk & Retail inventory method grouping testing.	\$0.00	0.7	\$0.00
Nanda, Priyanka	Review physical inventory work papers for Sears Auto Centre Store #2616.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review physical inventory work papers for Sears Auto Centre Store #2643.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Review physical inventory work papers for Sears Auto Centre Store #6470.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review of the balances in Sears Auto Center Merchantandise Sales and Cost of Sales analysis for reconciling differences.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update third quarter project plan for statuses of assigned workpapers prior to senior and staff weekly meeting.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00

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<i>Audit Services</i>				
10/22/2018				
Nguyen, Donna	Meet with S. Elakkatt (Sears) to discuss support file for substantive testing of protection agreement revenue.	\$0.00	0.9	\$0.00
Nguyen, Donna	Prepare substantive workpapers for protection agreement revenue for base audit.	\$0.00	4.0	\$0.00
Nguyen, Donna	Review capital contracts obtained for quarterly review and send to managers to review.	\$0.00	0.3	\$0.00
Nguyen, Donna	Review and update Connect (Deloitte request tool) for interest invoice support requested from J. Goodin (Sears) for Sears Consolidated Loan.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review Tripwire (agent installed on UNIX [an operating system's] servers to collect changes/updates made to directories) change management workpaper.	\$0.00	2.7	\$0.00
Patni, PARIDHI	Review Tripwire (agent installed on UNIX [an operating system's] servers to collect changes/updates made to directories) tools admin workpaper.	\$0.00	3.0	\$0.00
Patni, PARIDHI	Review access benchmarking change management workpaper.	\$0.00	2.5	\$0.00
Patni, PARIDHI	Review Cloudbees (web application service) workpaper.	\$0.00	1.2	\$0.00
Riordan, Katy	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Riordan, Katy	Discuss journal entry planning parameters and selection-making process with A. King (Deloitte).	\$0.00	1.7	\$0.00

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<i>Audit Services</i>				
10/22/2018				
Riordan, Katy	Address notes on income statement group audit scoping workpapers and documentation.	\$0.00	1.8	\$0.00
Riordan, Katy	Meet with J. Staiger (Deloitte) on engagement performance on the Sears audit.	\$0.00	0.7	\$0.00
Riordan, Katy	Update journal entry testing selections (both normal entries and manual entries to revenue).	\$0.00	2.9	\$0.00
Rosi, Matthew	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Rosi, Matthew	Review On-boarding background information about Sears and the industry.	\$0.00	1.3	\$0.00
Rosi, Matthew	Review prior year planning workpapers to understand the strategy and complexities of the Sears audit.	\$0.00	1.2	\$0.00
Rosi, Matthew	Attend onboarding training for Sears with J. Billie (Deloitte).	\$0.00	2.9	\$0.00
Sal, TANMOY	Meet with H . Jaiswal (Deloitte) to discuss the open items of the Kmart and Sears Transaction testing and additional queries on the testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with M. Berggren, P. Vajhala (Deloitte) to discuss service organization report updates and SOX appropriateness given their respective risks, for the PeopleSoft general ledger automated controls.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding Internal Audit's workpaper for Take With Sale job scheduling testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Prepare meeting agenda and status workpaper tracker for information technology team/internal audit weekly status meeting, Financial Audit weekly status team, and internal update.	\$0.00	2.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Controls interim testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears Holdings) on the inventory management system database conversion.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Hoyer (Deloitte), D. Tangen, K. Thorat (Sears) to discuss access provisioning testing.	\$0.00	0.3	\$0.00
Sorenson, Peter	Review workpapers related to accounts payables base audit controls.	\$0.00	3.0	\$0.00
Sorenson, Peter	Meet with M. Lonnemann, J. Billie (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.2	\$0.00
Sorenson, Peter	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Sorenson, Peter	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Sorenson, Peter	Review prior year Service Organizational Controls to assess appropriate testing approach.	\$0.00	3.1	\$0.00
Sorenson, Peter	Meet with M. Huron (Sears), J. Billie (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

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<i>Audit Services</i>				
10/22/2018				
Srividya, VIDYA	Test Generic IDs for SDCM (System Deployment / Change Manager) tool administrators.	\$0.00	1.1	\$0.00
Srividya, VIDYA	Test ServiceNow (ticketing tool used to document request for changes) tool administrator access.	\$0.00	2.1	\$0.00
Staiger, Jt	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, M. Lonnemann (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Staiger, Jt	Analyze journal entry testing parameters set for management override of controls testing on the base audit.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with K. Riordan (Deloitte) on engagement performance on the Sears audit.	\$0.00	0.7	\$0.00
Straub, Kelsey	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Straub, Kelsey	Read debt narrative and understand the Company's debt instruments in order to discuss changes to debt controls with the finance team	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.2	\$0.00

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<i>Audit Services</i>				
10/22/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoyer (Deloitte), D. Tangen, K. Thorat (Sears) to discuss access provisioning testing.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Controls interim testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren, M. Smietanski (Deloitte) to discuss service organization report updates and SOX appropriateness given their respective risks, for the PeopleSoft general ledger automated control	\$0.00	0.3	\$0.00
Williams, Adam	Review presentation agenda and PowerPoint slides to prepare for 2018 audit focused support program kick off call.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with B. Hartmann, K. Lauret, M. Lonnemann (Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
10/23/2018				
Adorno, Dan	Complete analysis and calculations for statistical sampling procedures related to inventory testing.	\$0.00	1.2	\$0.00
Allen, Michael	Request evidence of review property request from T. Wilczak (Sears) to test design and implementation for fixed asset control - property requests and review.	\$0.00	0.4	\$0.00
Allen, Michael	Update "Sheet-to-Floor" and "Floor-to-Sheet" documentation in Inventory count workpaper to ensure the completeness and accuracy of the client's Inventory	\$0.00	1.1	\$0.00

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<i>Audit Services</i>				
10/23/2018				
Allen, Michael	Update documentation of operating effectiveness testing for fixed asset control- Additions and Amendments to Leases are updated appropriately- based on our testing of the client's lease listing.	\$0.00	1.8	\$0.00
Allen, Michael	Perform independent Essbase (general ledger querying tool) queries to verify account balances of the Essbase screenshots provided by the client	\$0.00	2.1	\$0.00
Allen, Michael	Review screenshots of Essbase unit cube (general ledger querying tool configured in this case to pull store data) provided by D. Pezzato (Sears) to assess the clients' General Ledger.	\$0.00	2.7	\$0.00
Berggren, Maureen	Review Windows password control working paper.	\$0.00	0.1	\$0.00
Berland, Taylor	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
Berland, Taylor	Review analysis on security contract agreement company entered into.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Document Expenditure control over the review of accounts payable subledger reconciliation.	\$0.00	0.9	\$0.00
Billie, Jaclyn	Document Expenditure control over the review of accounts payable subledger reconciliation by sorting through support to complete the reconciliation.	\$0.00	2.4	\$0.00
Billie, Jaclyn	Document Expenditure controls for new Merchantandise vendor information, specifically by sorting through support and check documents needed to complete the new vendor onboarding process.	\$0.00	2.6	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Bougadis, Blake	Pull data from Sears general ledger querying tool for monthly comparison work, to check whether Aftermarket and Salesfloor purchase agreement sales agree.	\$0.00	0.6	\$0.00
Bougadis, Blake	Pull data from Sears general ledger querying tool for revenue risk assessment supplements.	\$0.00	1.2	\$0.00
Castellano, Carrie	Meet with M. Lonnemann, J. McManus, C. Fitzgerald, A. King (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
Castellano, Carrie	Meet with M. Lonnemann, J. McManus, C. Fitzgerald, A. King (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00
Castellano, Carrie	Review the inventory risk of material misstatement and check whether information is up to date.	\$0.00	3.2	\$0.00
Chang, Stephen	Review team memo on understanding over Internal Audit organizational chart and competency	\$0.00	2.3	\$0.00
Chang, Stephen	Review the external analyst reports and Deloitte commentary on Audit impact.	\$0.00	3.8	\$0.00
Chang, Stephen	Meet with K. Straub (Deloitte) to discuss review comments on external analyst reports.	\$0.00	0.1	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann, J. McManus, A. King, C. Castellano (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00

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<i>Audit Services</i>				
10/23/2018				
Fitzgerald, Connor	Review documentation of distribution center processes in preparation for our meeting with distribution center management.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann, J. McManus, A. King, C. Castellano (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00
Fitzgerald, Connor	Update client request list for inventory control support on October 23rd	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze backup schedules workpaper to create independent evidence request.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding outstanding evidence for General Information Technology Controls tools testing.	\$0.00	1.0	\$0.00
Hoye, Jim	Email correspondence with M. Smietanski (Deloitte) regarding SiPass tools testing outstanding evidence.	\$0.00	0.2	\$0.00
Hoye, Jim	Following up with T. Williams (Sears) regarding additional evidence for Sipass tools testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Prepare for tools meeting with T. Williams (Sears) for outstanding evidence items.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft and send Independent Virtual Private Network testing request to A. Klus (Sears).	\$0.00	0.2	\$0.00
Hoye, Jim	Respond to A. Klus (Sears) questions regarding the Virtual Private Network testing evidence request.	\$0.00	0.3	\$0.00

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<i>Audit Services</i>				
10/23/2018				
Hoye, Jim	Send meeting recap for Point of Sale automated controls to S. Khobragade (Sears), M. Smietanski, K. Riordan (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Set up meeting with M. Smietanski (Deloitte) regarding Virtual Private Network testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Smietanski, K. Riordan (Deloitte), and S. Khobragade (Sears) regarding status of Point of Sale Polling automated controls evidence.	\$0.00	0.4	\$0.00
Hoye, Jim	Strategize with K. Riordan, M. Smietanski (Deloitte) regarding the workflow plan for Point of Sale automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding General IT Controls requests for virtual private network testing, ability to promote changes to production, backup scheduling, and access tools testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Select server samples for backup schedules testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Email Internal Audit regarding information provided by entity for job scheduling testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze evidence provided for SiPass general information technology control tools testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze examples and adjust write up for access provisioning benchmarking information provided by entity.	\$0.00	0.3	\$0.00
Hoye, Jim	Research A. Klus (Sears) questions regarding the Virtual Private Network testing evidence request.	\$0.00	0.3	\$0.00
Hoye, Jim	Set up meeting with M. Smietanski (Deloitte) and S. Khobragade (Sears) for the Point of Sale polling automated controls.	\$0.00	0.2	\$0.00

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<i>Audit Services</i>				
10/23/2018				
Hoye, Jim	Meet with M. Smietanski, K. Riordan (Deloitte), and S. Khobragade (Sears) regarding status of point of sale automated controls evidence.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with S. Khobragade (Sears) regarding point of sale polling controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet debrief with M. Smietanski, K. Riordan (Deloitte) regarding the point of sale automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Prepare for Point of Sale polling controls meeting with client.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Mohammed (Deloitte) regarding change management General IT Controls review notes.	\$0.00	0.1	\$0.00
Jaiswal, Himanshu	Meet with P. Nanda, T. Sal (Deloitte) to discuss the progress of the Distribution Centre Inventory testing and queries regarding the process of tracing the selection, open items tracker and prior issues noted.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Review general ledger pulls received from the Sears general ledger querying tool for analytical testing of Kmart Revenue and Cost of Sales.	\$0.00	1.7	\$0.00
Jaiswal, Himanshu	Review general ledger pulls received from the Sears general ledger querying tool for analytical testing of Kmart Shop Your Way Rewards and Vendor allowances.	\$0.00	2.2	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Sears	\$0.00	1.8	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Sears Auto Center.	\$0.00	2.4	\$0.00

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<i>Audit Services</i>				
10/23/2018				
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	2.6	\$0.00
Jha, Abhinav	Review item coding for seasonal Merchantandise analysis workpaper.	\$0.00	1.0	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart	\$0.00	1.2	\$0.00
King, Elizabeth	Perform year-end journal entry planning using resource for analytical review.	\$0.00	0.6	\$0.00
King, Elizabeth	Meet with M. Lonnemann, J. McManus, C. Fitzgerald, C. Castellano (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
King, Elizabeth	Meet with M. Lonnemann, J. McManus, C. Fitzgerald, C. Castellano (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00
Lonnemann, Malorie	Meet with J. McManus, C. Fitzgerald, A. King, C. Castellano (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
Lonnemann, Malorie	Meet with J. McManus, C. Fitzgerald, A. King, C. Castellano (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00

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<i>Audit Services</i>				
10/23/2018				
McManus, Joseph	Meet with M. Lonnemann, C. Fitzgerald, A. King, C. Castellano (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
McManus, Joseph	Meet with M. Lonnemann, C. Fitzgerald, A. King, C. Castellano (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00
McShane, Connor	Update status of audit workpaper project plan for progress edits for fixed asset control testing.	\$0.00	2.4	\$0.00
McShane, Connor	Draft Q3 2018 meeting agendas between Deloitte audit and Sears Apparel business unit executives.	\$0.00	2.6	\$0.00
McShane, Connor	Review fixed asset automated control pertaining to Sears depreciation expense calculation.	\$0.00	2.3	\$0.00
McShane, Connor	Review Sears audit engagement economics file for forecasting audit progress through 10/23/2018.	\$0.00	2.4	\$0.00
Mohammed, Muneer	Draft email to M. Smietanski (Deloitte) following up on logging and monitoring and data center preparations.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Meet with J. Hoyer (Deloitte) regarding change management General IT Controls review notes.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Clear notes to MyAccess (Aveska, automated approval application).	\$0.00	0.4	\$0.00
Nanda, Priyanka	Meet with H. Jaiswal, T. Sal (Deloitte) to discuss the progress of the Distribution Centre Inventory testing and queries regarding the process of tracing the selection, open items tracker and prior issues noted.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update third quarter project plan for cash flow status.	\$0.00	0.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Nguyen, Donna	Document how to add and organize files in AS\2 (audit system).	\$0.00	0.7	\$0.00
Nguyen, Donna	Assess procedures for substantive testing selections and request support regarding same from S. Mangan (Sears).	\$0.00	1.2	\$0.00
Nguyen, Donna	Update substantive workpapers for protection agreement revenue for base and statutory audits.	\$0.00	3.9	\$0.00
Nguyen, Donna	Review and update Connect for interest invoice support requested from J. Goodin (Sears) for Sears Consolidated Loan.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review access benchmarking change management workpaper.	\$0.00	1.8	\$0.00
Patni, PARIDHI	Review access benchmarking tools admin workpaper for closed notes.	\$0.00	2.9	\$0.00
Patni, PARIDHI	Review Tripwire (agent installed on UNIX [an operating system's] servers to collect changes/updates made to directories) change management workpaper for closed review notes.	\$0.00	0.8	\$0.00
Patni, PARIDHI	Review access benchmarking tools admin workpaper.	\$0.00	3.2	\$0.00
Rawat, Sue	Perform review of internal workpapers over system authentication testing.	\$0.00	2.0	\$0.00
Riordan, Katy	Strategize with M. Smietanski, J. Hoyer (Deloitte) regarding the workflow plan for Point of Sale automated controls.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with M. Smietanski, J. Hoyer (Deloitte), and S. Khobragade (Sears) regarding status of Point of Sale Polling automated controls evidence.	\$0.00	0.4	\$0.00
Riordan, Katy	Make additional journal entry testing selections (both normal entries and manual entries to revenue).	\$0.00	3.8	\$0.00
Riordan, Katy	Make further journal entry testing selections (both normal entries and manual entries to revenue).	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Riordan, Katy	Meet debrief with M. Smietanski, J. Hoyer (Deloitte) regarding the point of sale automated controls.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with M. Smietanski, J. Hoyer (Deloitte), and S. Khobragade (Sears) regarding status of point of sale automated controls evidence.	\$0.00	0.4	\$0.00
Rosi, Matthew	Review Service Organization Controls Expenditure Controls for Sears Holding Corporation and K-mart (Non-Merchantandise & Merchantandise).	\$0.00	1.1	\$0.00
Rosi, Matthew	Attend expenditures introduction meeting and discuss planned testing approach with P. Sorenson (Deloitte).	\$0.00	2.4	\$0.00
Sal, TANMOY	Meet with P. Nanda, H. Jaiswal (Deloitte) to discuss the progress of the Distribution Centre Inventory testing and queries regarding the process of tracing the selection, open items tracker and prior issues noted.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, K. Riordan (Deloitte), and S. Khobragade (Sears) regarding status of Point of Sale Polling automated controls evidence.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Strategize with K. Riordan, J. Hoyer (Deloitte) regarding the workflow plan for Point of Sale automated controls.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding general IT controls requests for virtual private network testing, ability to promote changes to production, backup scheduling, and access tools testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, K. Riordan (Deloitte) regarding the project plan for testing point of sale automated controls.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Smietanski, Meredith	Attend/Lead meeting with P. Vajhala (Deloitte) and E. Gee, D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, S. Ulhamed (Sears Holdings Corporation) to discuss internal audit status and outstanding items.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and D. Tangen, T. Gore (Sears Holdings Corporation) to discuss the provisioning access benchmark queries.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with K. Riordan, J. Hoyer (Deloitte), and S. Khobragade (Sears) regarding status of point of sale automated controls evidence.	\$0.00	0.4	\$0.00
Sorenson, Peter	Review accounts payable risk assessments.	\$0.00	2.9	\$0.00
Sorenson, Peter	Attend expenditures introduction meeting and discuss planned testing approach with M. Rosi (Deloitte).	\$0.00	2.4	\$0.00
Sorenson, Peter	Prepare accounts payable testing.	\$0.00	2.7	\$0.00
Srividya, VIDYA	Test IMA (inventory management application) access provisioning information provided by the entity.	\$0.00	2.1	\$0.00
Srividya, VIDYA	Test information provided by the entity for access benchmark (tool used to pull listings for user access review controls) change management.	\$0.00	0.6	\$0.00
Staiger, Jt	Discuss with J. Berry, L. McDonnell, K. Lauret (Deloitte) regarding accounting for real estate, trade names, and required statutory audit procedures.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt control testing progression for week of 10/26	\$0.00	0.3	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Straub, Kelsey	Coordinate staff efforts on protection agreement revenue testing	\$0.00	1.7	\$0.00
Vajhala, Phani Kiran	Review workpaper related to the PeopleSoft general ledger data conversion.	\$0.00	0.1	\$0.00
Vajhala, Phani Kiran	Attend/Lead meeting with M. Smietanski (Deloitte) and E. Gee, D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, S. Ulhamed (Sears Holdings Corporation) to discuss Internal Audit status and outstanding items.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and D. Tangen, T. Gore (Sears Holdings Corporation) to discuss the provisioning access benchmark queries.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review group audit scoping memo and supporting analyses for 2018 audit.	\$0.00	1.3	\$0.00
Williams, Adam	Meet with S. Chang (Deloitte) to transition the review of 2018 audit workpapers related to internal audit, contracts, and review of external sources of information.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
10/24/2018				
Allen, Michael	Assess Cut-off testing for Inventory Count workpaper based on client support received - Shipment information (last five shipments before and after the inventory count began).	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Allen, Michael	Update documentation of our testing for design and implementation of the Financial reporting control - Essbase and General Ledger balancing.	\$0.00	1.9	\$0.00
Allen, Michael	Update procedures performed for our testing to analyze clients' Restructuring Reserves Reconciliation control	\$0.00	3.1	\$0.00
Berland, Taylor	Call with M. Lonnemann, M. Smietanski, P. Vajhala (Deloitte) Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Berland, Taylor	Review the Deloitte resource for client provided material requests made by the engagement team during Q3.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with K. Straub (Deloitte) to discuss status of projects and timeline of reviews.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Draft email questions for meeting with L. Huynh (Sears) regarding new Merchantandise vendor on-boarding process.	\$0.00	0.2	\$0.00
Castellano, Carrie	Review support provided by M. Smits (Sears) for the Distribution Center cut off testing.	\$0.00	2.2	\$0.00
Castellano, Carrie	Review and amend the risk of material misstatement based on C. Fitzgerald's (Deloitte) comments.	\$0.00	3.8	\$0.00
Chang, Stephen	Review 2018 carrier contracts and accounting considerations.	\$0.00	1.8	\$0.00
Chang, Stephen	Review Business Unit Home Control July Profit and Loss Statement.	\$0.00	2.7	\$0.00
Dugan, Mike	Meet with T. Trever, T. Hermanson, T. Enkhbayar (Deloitte) regarding Sears bankruptcy process and potential tax implications.	\$0.00	0.5	\$0.00
Enkhbayar, Tuyu	Meet with M. Dugan, T. Trever, T. Hermanson (Deloitte) regarding Sears bankruptcy process and potential tax implications.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Fitzgerald, Connor	Review new round of support provided by the client for transaction testing.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review the February Tools business unit forecast/review control.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann, J. McManus (Deloitte) to discuss current statuses of inventory workpapers and develop updated timelines for completing workpapers.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Review first ten entries of Quarter 2 account reconciliations	\$0.00	2.9	\$0.00
Hermanson, Tom	Meet with M. Dugan, T. Trever, T. Enkhbayar (Deloitte) regarding Sears bankruptcy process and potential tax implications.	\$0.00	0.4	\$0.00
Hoye, Jim	Draft email to P. Vajhala (Deloitte) regarding inventory automated control between stock status and Warehouse Management System and three way match to address review notes in workpaper.	\$0.00	0.1	\$0.00
Hoye, Jim	Close notes for the automated inventory interface control between stock status and Warehouse Management System.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with J. McManus (Deloitte) the inventory interface automated control between Stock Status and the Warehouse Management System.	\$0.00	0.1	\$0.00
Hoye, Jim	Email A. Klus (Sears) in regards to Virtual Private Network testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with J. McManus (Deloitte) regarding automated interface control for warehouse management system and stock status.	\$0.00	0.1	\$0.00
Hoye, Jim	Address PeopleSoft general ledger automated control review notes.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Hoye, Jim	Meet with M. Smietanski (Deloitte) to discuss automated control for Peoplesoft general ledger automated control and security configuration testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte), T. Williams (Sears) regarding ability to promote changes to IT process.	\$0.00	0.3	\$0.00
Hoye, Jim	Close notes to security configuration testing workpaper by updating documentation.	\$0.00	2.6	\$0.00
Hoye, Jim	Analyze Internal Audit's response related to job scheduler information provided by entity and draft email to M. Smietanski (Deloitte) to align on next steps.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze ability to promote endeavor (change migration tool) change management process narrative.	\$0.00	0.2	\$0.00
Hoye, Jim	Test and document Virtual Private Network testing workpaper.	\$0.00	0.9	\$0.00
Hoye, Jim	Perform observation for Virtual Private Network control testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review ability to promote changes to production through Endeavor control.	\$0.00	0.2	\$0.00
Hoye, Jim	Email M. Schmitt regarding automated controls for business unit lower of cost or market analysis to provide clarification on evidence request.	\$0.00	0.1	\$0.00
Hoye, Jim	Prepare provisioning benchmarking information provided by entity write up.	\$0.00	0.7	\$0.00
Jain, Yash R	Schedule engagement team resources for financial year 2018.	\$0.00	0.5	\$0.00
Jain, Yash R	Prepare Debt Narrative for control technical examination of debt transactions entered by Sears.	\$0.00	2.3	\$0.00
Jain, Yash R	Address review notes from C. Fitzgerald, J. McManus (Deloitte) on inventory risk assessment workpaper.	\$0.00	2.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Jain, Yash R	Document selections control workpaper for financial reporting restructuring reserves reconciliation.	\$0.00	3.2	\$0.00
Jaiswal, Himanshu	Pull the numbers from Sears general ledger querying tool for Inventory Risk Assessment workpapers.	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	Pull number from Sears general ledger querying tool for analytical testing of Revenue and Cost of sales of Sears Auto Center and Merchantandise.	\$0.00	1.4	\$0.00
Jaiswal, Himanshu	Perform general ledger pull from Sears general ledger querying tool for analytical testing of Revenue and COS of Sears Auto Center.	\$0.00	1.7	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	1.6	\$0.00
Jha, Abhinav	Perform Sears Protection Company Florida 2017 file Check by updating for invalid result and track changes.	\$0.00	2.0	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	2.6	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	1.4	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	1.4	\$0.00
King, Elizabeth	Perform Sears Revenue Trace Transaction testing.	\$0.00	3.4	\$0.00
King, Elizabeth	Document Business Unit Profit & Loss Member Technology.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Lonnemann, Malorie	Status call with T. Berland, M. Smietanski, P. Vajhala (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with C. Fitzgerald, J. McManus (Deloitte) to discuss current statuses of inventory workpapers and develop updated timelines for completing workpapers.	\$0.00	0.7	\$0.00
McManus, Joseph	Close T. Berland (Deloitte manager) open notes on workpaper documenting our assessment of Internal Audit Reports.	\$0.00	0.3	\$0.00
McManus, Joseph	Create Q3 interim "provided by client" request listing and coordinate review of the listing with team seniors.	\$0.00	0.3	\$0.00
McManus, Joseph	Update Q2 Interim PBC (Provided by Client) listing for current status of workpapers, revised timelines for client providing of outstanding requests, and creation of new requests.	\$0.00	0.5	\$0.00
McManus, Joseph	Update Sears 2018 project plan for current statuses of open inventory workpapers, inventory workpapers in review, and updated estimates for timelines for inventory workpaper completion.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with M. Lonnemann, C. Fitzgerald (Deloitte) to discuss current statuses of inventory workpapers and develop updated timelines for completing workpapers.	\$0.00	0.7	\$0.00
McManus, Joseph	Review team's questions regarding Second Quarter account reconciliation selections.	\$0.00	1.1	\$0.00
McManus, Joseph	Review distribution cutoff testing for Manteno, IL Sears Distribution Center #440.	\$0.00	1.5	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
McManus, Joseph	Review team's preparation and questions regarding general ledger Interface Control and Unit to VFS Cube Reconciliation general ledger balancing controls.	\$0.00	0.5	\$0.00
McManus, Joseph	Review team's prepared Store Inventory Count compilations.	\$0.00	0.5	\$0.00
McManus, Joseph	Add Asset Sales and Debt Agreement contracts to Sears Audit File Permanent Folder and update related documentation for the contracts.	\$0.00	0.6	\$0.00
McManus, Joseph	Discuss with J. Hoyer (Deloitte) the inventory interface automated control between Stock Status and the Warehouse Management System.	\$0.00	0.1	\$0.00
McShane, Connor	Draft audit workpaper responsibilities for Sears Holdings Corporation Q3 2018 audit review.	\$0.00	2.2	\$0.00
McShane, Connor	Review fixed asset automated control pertaining to Sears depreciation expense calculation.	\$0.00	2.4	\$0.00
McShane, Connor	Review Sears audit engagement economics file for forecasting audit progress.	\$0.00	0.9	\$0.00
McShane, Connor	Perform initial diligence for conflict and background checks for Sears interested parties.	\$0.00	1.2	\$0.00
McShane, Connor	Update status of fixed asset control testing requests in Deloitte's request repository system.	\$0.00	1.3	\$0.00
Nanda, Priyanka	Review and amend inventory workpapers based on notes i.e. The risk assessment and supplements series on notes given by J. McManus, C. Fitzgerald (Deloitte).	\$0.00	0.5	\$0.00
Nguyen, Donna	Update base project plan for work completed.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update protection agreement narrative and request support needed to complete from S. Elakkatt (Sears).	\$0.00	2.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Nguyen, Donna	Prepare substantive workpaper for protection agreement revenue for base and statutory audits.	\$0.00	3.9	\$0.00
Patni, PARIDHI	Review associate termination application workpaper.	\$0.00	2.0	\$0.00
Patni, PARIDHI	Review associate termination application workpaper for closed review notes.	\$0.00	2.0	\$0.00
Patni, PARIDHI	Review the same, all-encompassing change management notes for various IT application workpapers.	\$0.00	3.5	\$0.00
Patni, PARIDHI	Review distribution center inventory IT application job failure resolution workpaper.	\$0.00	2.2	\$0.00
Riordan, Katy	Update journal entry testing selections for Q1Q2 (both normal entries and manual entries to revenue).	\$0.00	2.3	\$0.00
Riordan, Katy	Review the output of the Deloitte Reveal (a statistical tool) testing for revenue and costs of goods sold February - September.	\$0.00	1.1	\$0.00
Rosi, Matthew	Review existing controls related to the Sears purchase order and receipt system matching.	\$0.00	1.4	\$0.00
Rosi, Matthew	Review existing controls related to invoice and receipt matching process for Sears Merchantandise.	\$0.00	2.1	\$0.00
Rosi, Matthew	Review existing controls related to manual payments in NAP - Sears Merchantandise Software.	\$0.00	2.6	\$0.00
Smietanski, Meredith	Complete testing of PeopleSoft general ledger automated control workpaper.	\$0.00	2.7	\$0.00
Smietanski, Meredith	Review terminations associates information and follow-up with client via email on terminations contractor expiration date process.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Call with M. Lonnemann, T. Berland, P. Vajhala (Deloitte) Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) to discuss automated control for Peoplesoft general ledger automated control and security configuration testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte), T. Williams (Sears) regarding ability to promote changes to IT process.	\$0.00	3.0	\$0.00
Sorenson, Peter	Review and amend Vendor Allowances risk assessment based on notes.	\$0.00	2.2	\$0.00
Sorenson, Peter	Assess client schedule to consider approach for testing of purchases population.	\$0.00	2.4	\$0.00
Sorenson, Peter	Perform review over Sears accounts payable control.	\$0.00	3.4	\$0.00
Srividya, VIDYA	Test information provided by entity for iPlan (financial planner) and SHC Merchantant work bench (reporting tool used for SHC associates and vendors).	\$0.00	1.0	\$0.00
Srividya, VIDYA	Test information provided by the entity for associates terminations.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with T. Berland (Deloitte) to discuss status of projects and timeline of reviews.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Call with M. Lonnemann, T. Berland, M. Smietanski (Deloitte) Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with D. Tangen, T. Gore (Sears Holdings Corporation) to discuss the provisioning access benchmark queries.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Barry, T. Williams, D. Tangen, J. Butz (Sears Holdings) to assess the IT impact of the new lease accounting system implementation in regards to Accounting Standards Codification 842.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Review risk template related to intangible asset testing plan for 2018 audit.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Weinert McDonnell, Lesley	Review risk assessment documentation to support planned audit procedures related to goodwill for 2018 audit.	\$0.00	0.6	\$0.00
10/25/2018				
Allen, Michael	Test entity's lease schedule for completeness by making random selections in a third party lease schedule held by the Real Estate department and tying it to the schedule provided by client.	\$0.00	0.7	\$0.00
Allen, Michael	Research to assess appropriate sample size for substantive testing of Inventory.	\$0.00	0.8	\$0.00
Allen, Michael	Meet with B. Nye (Sears store manager) and M. Lonnemann, S. Chang, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Allen, Michael	Update documentation of Inventory RoMM (Risk of Material Misstatement) based on changes in our assessment of control risk	\$0.00	1.3	\$0.00
Allen, Michael	Perform (partial) walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	1.4	\$0.00
Berggren, Maureen	Discuss with G. Yauch, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of system controls.	\$0.00	0.4	\$0.00
Berggren, Maureen	Call with G. Yauch (Deloitte) on risk profile for the information technology audit procedures given the bankruptcy announcement.	\$0.00	0.3	\$0.00
Berland, Taylor	Review analysis on internal audit reports.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Berland, Taylor	Review the project plan for what workpapers Focus Support Program will review.	\$0.00	0.9	\$0.00
Berland, Taylor	Review expenditures controls workpaper.	\$0.00	0.9	\$0.00
Billie, Jaclyn	Meet with P. Sorenson (Deloitte) and L. Huynh (Sears) to discuss clarifying questions over the New Merchant Vendor support and whether to request additional information.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform (partial) walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	1.4	\$0.00
Bougadis, Blake	Meet with B. Nye (Sears store manager) and M. Lonnemann, S. Chang, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Castellano, Carrie	Perform (partial) walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	1.4	\$0.00
Castellano, Carrie	Adjust the inventory risk of material misstatement.	\$0.00	1.9	\$0.00
Castellano, Carrie	Clear review notes from C. Fitzgerald (Deloitte) to the inventory risk of material misstatement.	\$0.00	2.0	\$0.00
Castellano, Carrie	Discuss with C. Fitzgerald (Deloitte) the inventory risk of material misstatement (ROMM) work paper and make adjustments related to the current year.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Castellano, Carrie	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Chang, Stephen	Discuss status of Vendor Allowance (VA) testing and the impact of new ASC guidance on the Company's VA accounting policy with P. Sorenson (Deloitte).	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Chang, Stephen	Review current Sears Vendor Allowance Policy and new guidance of Accounting Standard Codification 720.	\$0.00	2.1	\$0.00
Chang, Stephen	Perform a walkthrough with Store Manager, K. Awe (Sears), and M. Lonnemann, K. Straub (Deloitte), and other team members at Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Dugan, Mike	Meet with T. Pyburn, L. Boone, V. Mogalapalli (Deloitte) regarding Sears bankruptcy process and potential tax implications for state taxes.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update client request list for inventory control support.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Fitzgerald, Connor	Perform a store walkthrough with A. King (Deloitte) and K. Awe - Store Manager (Sears), of the Kmart store in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Fitzgerald, Connor	Discuss with C. Castellano (Deloitte) the inventory risk of material misstatement (ROMM) work paper and make adjustments related to the current year.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Review documentation of store-level processes in preparation for our meeting with store management.	\$0.00	2.1	\$0.00
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears), and L. McDonnell, K. Lauret (Deloitte) to discuss Chapter 11 filing update and impacts, Q3'18 transactions and accounting implications, and status of statutory audits.	\$0.00	0.9	\$0.00
Hoye, Jim	Perform second round of testing job scheduler access review.	\$0.00	1.0	\$0.00
Hoye, Jim	Document job scheduler access review.	\$0.00	1.1	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding Peoplesoft general ledger and rent expense automated controls, access provisioning and job scheduling.	\$0.00	0.6	\$0.00
Hoye, Jim	Document ability to promote changes to Endeavor workpaper.	\$0.00	0.9	\$0.00
Hoye, Jim	Review M. Janiak's (Sears) response to inquiry regarding Human Resources Management System automated control.	\$0.00	0.3	\$0.00
Hoye, Jim	Set up meeting with M. Smietanski (Deloitte) to discuss M. Janiak's (Sears) response to inquiry regarding Human Resources Management System automated control.	\$0.00	0.1	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding payroll system conversions and related automated controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Document the data conversion automated system during the audit period.	\$0.00	1.7	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Patni, N. Kandpal, V. Srividya (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Email G. Tomaka (Sears) for outstanding evidence for the National Disbursements Journal automated control accrual process.	\$0.00	0.1	\$0.00
Hoye, Jim	Select samples for backup schedules testing.	\$0.00	1.4	\$0.00
Jain, Yash R	Clear review notes per C. Fitzgerald, J. McManus (Deloitte) on inventory risk assessment workpaper.	\$0.00	3.4	\$0.00
Jain, Yash R	Prepare Debt Narrative for control walkthrough of debt transactions entered into by the company .	\$0.00	2.3	\$0.00
Jain, Yash R	Clear notes to the workpaper for Item Coding and Retail Inventory Method Grouping testing.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Update the Q3'2018 interim request tool list for files to be provided by client.	\$0.00	1.2	\$0.00
Jaiswal, Himanshu	Pull numbers from Sears general ledger querying tool in order to perform analytical testing of revenue and cost of sales for Sears Full Line Stores.	\$0.00	1.8	\$0.00
Jaiswal, Himanshu	Review Sears Transaction Testing workpaper and open Items Tracker with P. Nanda, T. Sal (Deloitte).	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Prepare the list of individuals to whom the independence email will be sent for Q3'2018.	\$0.00	1.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Jaiswal, Himanshu	Meet with P. Nanda, T. Sal (Deloitte) to discuss the progress of the Sears Distribution Center Inventory testing and queries regarding the process of tracing the selection.	\$0.00	0.3	\$0.00
Jha, Abhinav	Update the resource listing tool for requests of files to be provided by the client.	\$0.00	1.0	\$0.00
Jha, Abhinav	Organize data to run reveal for testing revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	2.5	\$0.00
Kandpal, Neha	Meet with M. Smietanski, J. Hoyer, P. Patni, V. Srividya (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Kandpal, Neha	Meet with M. Smietanski, M. Mohammed, P. Patni, S. Venkata (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
King, Elizabeth	Meet with B. Nye (Sears store manager) and M. Lonnemann, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
King, Elizabeth	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears), and L. McDonnell, R. Hartmann (Deloitte) to discuss Chapter 11 filing update and impacts, Q3'18 transactions and accounting implications, and status of statutory audits.	\$0.00	0.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Lauret, Kyle	Meet with L. McDonnell, D. Jackson (Deloitte) to discuss required meetings with management during quarterly review.	\$0.00	0.6	\$0.00
Lauret, Kyle	Update Deloitte Entity Search and Compliance system for additional parties.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
McManus, Joseph	Review Store Inventory Count compilations for completeness and accuracy of documentation.	\$0.00	0.3	\$0.00
McManus, Joseph	Close manager notes on workpaper documenting assessment of Internal Audit Reports.	\$0.00	0.4	\$0.00
McManus, Joseph	Discuss account reconciliation questions with M. Huron (Sears) regarding review of three account reconciliations.	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
McManus, Joseph	Perform a walkthrough with Store Manager, K. Awe (Sears), C. Fitzgerald and C. McShane (Deloitte) of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
McShane, Connor	Meet with B. Nye (Sears store manager) and M. Lonnemann, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
McShane, Connor	Perform (partial) walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	1.4	\$0.00
Mohammed, Muneer	Close manager notes on configuration management testing and send to P. Patni (Deloitte) for final review.	\$0.00	3.1	\$0.00
Mohammed, Muneer	Meet with M. Smietanski, P. Patni, N. Kandpal, S. Venkata (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Meet with H. Jaiswal, T. Sal (Deloitte) to discuss the progress of the Sears Distribution Center Inventory testing and queries regarding the process of tracing the selection.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review Sears Transaction Testing workpaper and open Items Tracker with T. Sal, H. Jaiswal (Deloitte).	\$0.00	0.5	\$0.00
Nanda, Priyanka	Review workpaper related to the preparation and review of all analyses and reconciliations controls testing for 20 selections.	\$0.00	2.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Nanda, Priyanka	Review workpaper Sears Transaction Testing for 25 selections independently for work performed by T.Sal (Deloitte)	\$0.00	2.1	\$0.00
Nanda, Priyanka	Review testing approach for Accounts Payable Risk Assessment and Non-Merchant risk of material misstatement (ROMM) with T. Sal (Deloitte) and discussion about inclusion of certain risks and controls.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update third quarter project plan for cash flow status.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Nguyen, Donna	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Nguyen, Donna	Prepare substantive workpaper for protection agreement revenue for base audit.	\$0.00	2.9	\$0.00
Patni, PARIDHI	Meet with M. Smietanski, M. Mohammed, N. Kandpal, S. Venkata (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Patni, PARIDHI	Meet with M. Smietanski, J. Hoyer, N. Kandpal, V. Srividya (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Patni, PARIDHI	Review the same, all-encompassing change management notes for various IT applications	\$0.00	2.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Pyburn, Tim	Meet with M. Dugan, L. Boone, V. Mogalapalli (Deloitte) regarding Sears bankruptcy process and potential tax implications for state taxes.	\$0.00	0.5	\$0.00
Rosi, Matthew	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Rosi, Matthew	Discuss expenditure controls and briefing of required supporting materials with P. Sorenson (Deloitte).	\$0.00	0.6	\$0.00
Rosi, Matthew	Prepare for meeting regarding planned testing and technical examination of Service Organization Controls expenditure.	\$0.00	0.9	\$0.00
Rosi, Matthew	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Sal, TANMOY	Review Sears Transaction Testing workpaper and open Items Tracker with P. Nanda, H. Jaiswal (Deloitte).	\$0.00	0.5	\$0.00
Sal, TANMOY	Review the Sears Revenue Transaction Testing workpaper footnotes.	\$0.00	1.0	\$0.00
Sal, TANMOY	Research SEC website for Form's filed by the Sears and update the Q3 Summary Memo with the updates for November 3, 2018.	\$0.00	2.0	\$0.00
Sal, TANMOY	Update for the Form's filed by Sears and update the Q3 Summary Memo with the updates for November 3, 2018.	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Sal, TANMOY	Review notes in Accounts Payable Risk Assessment and Non-Merchantandise risk of material misstatement (ROMM) with P. Nanda (Deloitte) and discussion about inclusion of certain risks and controls.	\$0.00	0.5	\$0.00
Sal, TANMOY	Review the Sears Transaction Testing workpaper, including the pulls required from the Sears general ledger querying tool.	\$0.00	2.5	\$0.00
Sal, TANMOY	Research selections for distribution center Price Testing and relevant supports noted.	\$0.00	0.3	\$0.00
Sal, TANMOY	Meet with P. Nanda, H. Jaiswal (Deloitte) to discuss the progress of the Sears Distribution Center Inventory testing and queries regarding the process of tracing the selection.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Prepare the status agenda for the weekly IA/IT compliance meeting.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding Peoplesoft general ledger and rent expense automated controls, access provisioning and job scheduling.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, P. Patni, N. Kandpal, V. Srividya (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Review interim tools admin workpapers (Access Benchmark, tool used to pull listings for user access review controls).	\$0.00	2.6	\$0.00
Smietanski, Meredith	Meet with M. Mohammed, P. Patni, N. Kandpal, S. Venkata (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding payroll system conversions and related automated controls.	\$0.00	0.3	\$0.00

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<i>Audit Services</i>				
10/25/2018				
Sorenson, Peter	Meet with B. Nye (Sears store manager) and M. Lonnemann, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Sorenson, Peter	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Sorenson, Peter	Meet with J. Billie (Deloitte) and L. Huynh (Sears) to discuss clarifying questions over the New Merchant Vendor support and whether to request additional information.	\$0.00	0.9	\$0.00
Sorenson, Peter	Discuss status of Vendor Allowance (VA) testing and the impact of new ASC guidance on the Company's VA accounting policy with S. Chang (Deloitte).	\$0.00	0.6	\$0.00
Sorenson, Peter	Discuss expenditure controls and briefing of required supporting materials with M. Rosi (Deloitte).	\$0.00	0.6	\$0.00
Srividya, VIDYA	Test data center operations job monitoring control.	\$0.00	2.1	\$0.00
Srividya, VIDYA	Meet with M. Smietanski, J. Hoyer, P. Patni, N. Kandpal (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Srividya, VIDYA	Test data center operations job failure resolution.	\$0.00	2.2	\$0.00
Straub, Kelsey	Visit Kmart store and meet with Store Manager, K. Awe (Sears) in Des Plaines, IL to get a general understanding of controls and procedures within the store to update our documentation on store processes.	\$0.00	2.4	\$0.00

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<i>Audit Services</i>				
10/25/2018				
Straub, Kelsey	Edit and update summary of outstanding client support related to debt to be provided to client.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Status call with G. Yauch, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of system controls.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review project plan and consideration of resources given Chapter 11 filing.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with K. Lauret, D. Jackson (Deloitte) to discuss required meetings with management during quarterly review.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears), and K. Lauret, R. Hartmann (Deloitte) to discuss Chapter 11 filing update and impacts, Q3'18 transactions and accounting implications, and status of statutory audits.	\$0.00	0.9	\$0.00
Yauch, Glenn	Call with G. Yauch (Deloitte) on risk profile for the information technology audit procedures given the bankruptcy announcement.	\$0.00	0.3	\$0.00
Yauch, Glenn	Status call with G. Yauch, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of system controls.	\$0.00	0.4	\$0.00
10/26/2018				
Allen, Michael	Research support for cut off testing regarding inventory count for a store unit	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Allen, Michael	Test information provided by entity for completeness regarding Fixed Asset control - Reconciliation of Leases .	\$0.00	1.7	\$0.00
Allen, Michael	Update documentation for cut-off testing Distribution Center Inventory count.	\$0.00	1.9	\$0.00
Allen, Michael	Document testing financial reporting controls based on client proved screenshots for our selected store of the unit cube balance	\$0.00	2.1	\$0.00
Allen, Michael	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review 4 automated control working papers in payroll, inventory, financial reporting and expenditure business cycles.	\$0.00	0.3	\$0.00
Berland, Taylor	Review and amend disclosure benchmarking done by comparisons to Sears in the prior year and it's competitors.	\$0.00	1.3	\$0.00
Billie, Jaclyn	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Meet with P. Sorenson (Deloitte) on requests to client for payment support from J. Johnson (Sears).	\$0.00	0.6	\$0.00
Bougadis, Blake	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Castellano, Carrie	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Castellano, Carrie	Meet with C. Fitzgerald (Deloitte) to discuss team comments and concerns about inventory price testing detail.	\$0.00	0.9	\$0.00
Castellano, Carrie	Review Distribution Center narratives for Kmart and Sears to include the items tested during visit.	\$0.00	2.9	\$0.00
Castellano, Carrie	Review inventory risk of material misstatement by updating controls and footnotes.	\$0.00	3.9	\$0.00
Chang, Stephen	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review the February Tools business unit forecast/review control.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Meet with C. Castellano (Deloitte) to discuss team comments and concerns about inventory price testing detail.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review first ten entries of Quarter 2 account reconciliations	\$0.00	2.1	\$0.00
Hoye, Jim	Discuss with S. Srivastava (Sears) required evidence needed for the ability to promote changes through endeavor.	\$0.00	0.3	\$0.00
Hoye, Jim	Review ability to promote changes to endeavor workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Document job scheduler access reviews for Sears and Kmart.	\$0.00	1.1	\$0.00
Hoye, Jim	Test job scheduler access review.	\$0.00	0.4	\$0.00
Hoye, Jim	Document ability to promote changes through subversion workpaper.	\$0.00	1.8	\$0.00
Hoye, Jim	Draft email clarification to P. Sorenson (Deloitte) related to the testing performed for automated controls.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Hoye, Jim	Perform second round of documenting job scheduler access review.	\$0.00	0.5	\$0.00
Hoye, Jim	Meet with M. Smientanki (Deloitte), and T. Williams, N. Shastrakar, R. Eppenbaugh, N. Bhalerao (Sears) regarding the ability to promote changes to IT process.	\$0.00	0.5	\$0.00
Hoye, Jim	Review evidence provided for the ability to promote subversion control in preparation for meeting.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft clarification email to J. Billie, J. McManus (Deloitte) regarding PeopleSoft automatic calculation of net pay and journal entry automated controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze evidence received for business unit lower of cost or market analysis automated control.	\$0.00	0.6	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding required schedules for the purposes of automated control testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Test job scheduler access reviews for Sears and Kmart.	\$0.00	1.1	\$0.00
Jain, Yash R	Meet with J. McManus (Deloitte) over general ledger balancing controls current status and timeline for completion.	\$0.00	0.6	\$0.00
Jain, Yash R	Address review notes from Deloitte US India Manager (Priyanka Nanda) on Debt Narrative for control walkthrough of debt transactions entered by Sears	\$0.00	1.9	\$0.00
Jain, Yash R	Meet with P. Nanda, T. Sal (Deloitte) in regards to the updates for the agreements updated by Sears Holding during Q3'2018.	\$0.00	3.0	\$0.00
Jain, Yash R	Review notes and make amendments on inventory risk assessment workpaper from C. Fitzgerald, J. McManus (Deloitte).	\$0.00	3.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Jaiswal, Himanshu	Update based on review notes on Sears Transaction Testing.	\$0.00	1.8	\$0.00
Jha, Abhinav	Update the Q3 2018 Independence list.	\$0.00	0.5	\$0.00
Jha, Abhinav	Run analytics tool for Sears Full Line Stores and Kmart.	\$0.00	2.0	\$0.00
King, Elizabeth	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
King, Elizabeth	Test Sears Revenue Trace Transaction and coordinate USI communication regarding same.	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with Y. Jain (Deloitte) over general ledger balancing controls current status and timeline for completion.	\$0.00	0.6	\$0.00
McManus, Joseph	Coordinate Purchase Order and Item Level support needed to trace an item from Distribution Center walkthrough visit to corresponding inventory management systems.	\$0.00	1.1	\$0.00
McManus, Joseph	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
McManus, Joseph	Answer questions from M. Allen (Deloitte) regarding documentation of financial reporting controls.	\$0.00	0.5	\$0.00
McManus, Joseph	Review team's questions regarding Second Quarter account reconciliation selections.	\$0.00	0.6	\$0.00
McShane, Connor	Review Sears Apparel July 2018 income forecasting control testing.	\$0.00	1.6	\$0.00
Mohammed, Muneer	Draft IMA (inventory management application) follow up email to M. Smietanski (Deloitte).	\$0.00	0.1	\$0.00
Mohammed, Muneer	Draft termination system follow up email to M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Mohammed, Muneer	Document admin access of SubVersion (Change management version control system) and send to P. Patni (Deloitte) for review.	\$0.00	0.9	\$0.00
Mohammed, Muneer	Meet with S. Venkata (Deloitte) regarding general IT controls termination testing.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Meet with T. Sal, Y. Jain (Deloitte) in regards to the updates for the agreements updated by Sears Holding during Q3'2018.	\$0.00	3.0	\$0.00
Nanda, Priyanka	Review the notes addressed by Y. Jain (Deloitte) on workpaper related to Disclosure Benchmarking using comparisons to Sears in the prior year and it's competitors..	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update project plan for updated workpaper statuses prior to status meeting with client.	\$0.00	0.6	\$0.00
Nguyen, Donna	Review procedures for goodwill/intangibles controls.	\$0.00	1.1	\$0.00
Nguyen, Donna	Prepare substantive testing of protection agreement revenue for statutory audits.	\$0.00	2.4	\$0.00
Patni, PARIDHI	Review UNIX (operating system) patching workpaper.	\$0.00	2.3	\$0.00
Patni, PARIDHI	Review UNIX (operating system) patching workpaper for closed review notes.	\$0.00	2.1	\$0.00
Rosi, Matthew	Review prior year support to format a request for technical walkthrough of accounts payable controls with J. Johnson (SHC).	\$0.00	1.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Rosi, Matthew	Draft an email to J. Johnson (SHC) to request a listing of debit and credit memos attached to payments made through Sears Merchantandise database (NAP) year to date.	\$0.00	2.0	\$0.00
Rosi, Matthew	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to discuss drafted email to J. Johnson (SHC) about management controls over Accounts Payable area relating to manual payments..	\$0.00	0.6	\$0.00
Sal, TANMOY	Clear review notes from P. Sorenson, P. Nanda (Deloitte) and updating the timings of the interim procedures throughout the Payables testing workpaper.	\$0.00	3.0	\$0.00
Sal, TANMOY	Meet with P. Nanda, Y. Jain (Deloitte) in regards to the updates for the agreements updated by Sears Holding during Q3'2018.	\$0.00	3.0	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), and T. Williams, N. Shastrakar, R. Eppenbaugh, N. Bhalerao (Sears) regarding the ability to promote changes to IT process.	\$0.00	0.5	\$0.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) to discuss drafted email to J. Johnson (SHC) about management controls over Accounts Payable area relating to manual payments.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review workpapers related to accounts payables controls.	\$0.00	3.1	\$0.00
Sorenson, Peter	Review accounts payables service organizational controls related to substantive testing.	\$0.00	3.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Sorenson, Peter	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Sorenson, Peter	Meet with J. Billie (Deloitte) on requests to client for payment support from J. Johnson (Sears).	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Straub, Kelsey	Review weekly project plan noting testing that is behind schedule and develop team plan to finish planned testing for protection agreement sales	\$0.00	1.0	\$0.00
Straub, Kelsey	Review appliance business unit forecast control documentation	\$0.00	3.8	\$0.00
10/27/2018				
Enkhbayar, Tuya	Submit request for the bankruptcy statement of work.	\$0.00	0.2	\$0.00
Jaiswal, Himanshu	Document financial ratio analysis for Sears Holdings.	\$0.00	2.2	\$0.00
Jaiswal, Himanshu	Document financial ratio consideration for Sears base audit Q3'18.	\$0.00	2.3	\$0.00
10/28/2018				
Sorenson, Peter	Review service organizational controls for manual payments wired to Sears internal database.	\$0.00	3.1	\$0.00
Sorenson, Peter	Review Kmart accounts payables controls related to Merchantandise.	\$0.00	3.2	\$0.00
Sorenson, Peter	Review Sears accounts payables controls related to Merchantandise.	\$0.00	3.8	\$0.00
10/29/2018				
Allen, Michael	Make selections from a listing obtained from M. Smits (Sears) for support needed to complete cut off testing	\$0.00	1.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Allen, Michael	Search client obtained shipping and receiving information to find Purchase Order numbers, Bill of Lading numbers, etc. for selections for cut off testing.	\$0.00	2.8	\$0.00
Berland, Taylor	Meet with B. Hartmann, K. Lauret, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Billie, P. Sorenson (Deloitte) to check the status of expenditure workpapers and create a plan to review.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Meet with T. Berland, P. Sorenson (Deloitte) to check the status of expenditure workpapers and create a plan to review.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Draft email to R. Buenaventura (Sears) regarding the population chosen for new Merchantandise vendor selections from in order to test.	\$0.00	0.7	\$0.00
Bougadis, Blake	Review outstanding tracker item information for Kmart transaction testing.	\$0.00	0.7	\$0.00
Bougadis, Blake	Pull data for Kmart accounts from Sears general ledger querying tool for Kmart transaction testing.	\$0.00	0.5	\$0.00
Bougadis, Blake	Draft requests to input into Deloitte resource designed to send client requests in order to obtain additional sales information and support for analysis on Citi.	\$0.00	0.5	\$0.00
Castellano, Carrie	Review sales and property tax controls to update for the current year.	\$0.00	1.9	\$0.00
Castellano, Carrie	Compile documents and additional support information for price testing detail.	\$0.00	2.1	\$0.00
Chang, Stephen	Review Business Unit May Appliances Profit and Loss statement.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Fitzgerald, Connor	Review inventory request listing for the client for October 29th.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review the inventory project plan for updates made 11/9.	\$0.00	0.8	\$0.00
Hartmann, Becky	Meet with T. Berland, K. Lauret, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze internal audit's scoping for access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Review backup schedules testing and coordination, Sipass tools testing outstanding items, and ability to promote changes to endeavor.	\$0.00	0.3	\$0.00
Hoye, Jim	Update agenda for internal audit status meeting.	\$0.00	1.4	\$0.00
Hoye, Jim	Follow up with SHC Information Technology Group regarding Tivoli Workload Scheduler access review inquires.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group for clarification on evidence provided for Sears and Sears Auto Point of Sale polling controls.	\$0.00	0.4	\$0.00
Hoye, Jim	Set up meeting with J. McManus, J. Billie (Deloitte) to discuss the automated control for calculation of employee net pay.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Sears and Sears Auto Point of Sale polling evidence.	\$0.00	1.6	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte), T. Williams, P. Demianenko (Sears) for outstanding evidence for General IT Controls patching testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review evidence for Tivoli Workload Scheduler access review workpaper.	\$0.00	0.9	\$0.00
Jain, Yash R	Discuss review comments with P. Nanda (Deloitte) on inventory risk assessment and supplements.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Jaiswal, Himanshu	Document results of analysis run by Deloitte risk assessment tool for predicting potential risks using trend and regression analysis.	\$0.00	0.5	\$0.00
Kandpal, Neha	Review ServiceNow work paper.	\$0.00	0.5	\$0.00
King, Elizabeth	Perform data pulls through Sears general ledger querying tool to check balances of Sears Transaction Testing.	\$0.00	3.2	\$0.00
Lauret, Kyle	Meet with T. Berland, B. Hartmann, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with L. McDonnell (Deloitte) of audit plan and prioritization strategy.	\$0.00	0.4	\$0.00
McShane, Connor	Meet with T. Berland, B. Hartmann, K. Lauret, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
McShane, Connor	Update status of audit workpaper project plan for progress edits for fixed asset control testing.	\$0.00	2.1	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski (Deloitte) regarding SHC termination application.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Close senior notes on IT patching work papers.	\$0.00	0.8	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski regarding change management updates.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski (Deloitte) regarding DCPO (Creating, Tracking, Updating, and Sending Orders for DC to Store and Vendor to Store Orders).	\$0.00	0.2	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski (Deloitte) regarding IMA, the inventory management application.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Nanda, Priyanka	Review disclosure benchmarking workpaper, comparing the disclosures in Sears' 10K to competitors, and send to T. Berland (Deloitte) for review.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Discuss review comments with Y. Jain (Deloitte) on inventory risk assessment and supplements.	\$0.00	0.6	\$0.00
Nanda, Priyanka	Review revenue transactions workpaper for Kmart selections, work performed by T. Sal, H, Jaiswal (Deloitte).	\$0.00	2.0	\$0.00
Nguyen, Donna	Prepare tax rate assumption review control for Sears intangibles area.	\$0.00	1.6	\$0.00
Nguyen, Donna	Prepare support for documentation of business unit profit and loss/forecast control for Lawn and Garden business unit in the month of April.	\$0.00	2.5	\$0.00
Nguyen, Donna	Prepare intangible assets risk assessment for FY18 base audit.	\$0.00	0.4	\$0.00
Nguyen, Donna	Review Sears board of director minutes and materials from board of director meetings and for month of October and send to Deloitte managers for review.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with K. Straub (Deloitte) and S. Elakhatt (Sears) to discuss the protection revenue process.	\$0.00	0.8	\$0.00
Nguyen, Donna	Pull Essbase (client software database) for protection agreement risk assessment supplements.	\$0.00	0.7	\$0.00
Nguyen, Donna	Review Sears base project plan to identify assigned workpapers that need to be prepared.	\$0.00	0.3	\$0.00
Nguyen, Donna	Coordinate rescheduling of board minutes review meeting.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review Telluride (shop your way application) access provisioning workpaper.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Riordan, Katy	Review the revenue risk assessments for account balances assessed to present no reasonable possibility of material misstatement.	\$0.00	3.6	\$0.00
Riordan, Katy	Review further the revenue risk assessments for account balances assessed to present no reasonable possibility of material misstatements.	\$0.00	3.9	\$0.00
Riordan, Katy	Meet with T. Berland, B. Hartmann, K. Lauret, C. McShane, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Riordan, Katy	Prepare updates for the Q3 Audit Committee slide deck.	\$0.00	0.4	\$0.00
Rosi, Matthew	Meet with T. Wills (Sears) to discuss Purchase Order / Shipping Receipt Matching process.	\$0.00	2.5	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), T. Williams, P. Demianenko (Sears) for outstanding evidence for General IT Controls patching testing.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda and compile agendas in preparation for internal audit weekly meeting and financial audit team progress meeting week of 10/29.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Review daily balancing report automated control workpapers.	\$0.00	3.4	\$0.00
Smietanski, Meredith	Assess potential deficiencies for job monitoring and IMA (inventory management application) provisioning.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Review interim Service Organization Controls/Base Control Sears Take-With-Sale access review, and Kmart access review.	\$0.00	3.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Sorenson, Peter	Meet with J. Billie, T. Berland (Deloitte) to check the status of expenditure workpapers and create a plan to review.	\$0.00	0.3	\$0.00
Sorenson, Peter	Meet with T. Berland, B. Hartmann, K. Lauret, C. McShane, K. Riordan, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Sorenson, Peter	Perform review over Sears accounts payable controls.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review forecast control for Profit and Loss related to the Marketing Business Unit.	\$0.00	3.8	\$0.00
Straub, Kelsey	Meet with D. Nguyen (Deloitte) and S. Elakhatt (Sears) to discuss the protection revenue process.	\$0.00	0.8	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Hartmann, K. Lauret, C. McShane, K. Riordan, P. Sorenson (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review updated project plan and economic status update on base audit for fiscal year 2018.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with K. Lauret (Deloitte) of audit plan and prioritization strategy.	\$0.00	0.4	\$0.00
10/30/2018				
Allen, Michael	Perform tie-out procedures on Inventory workpaper to assess client data accuracy	\$0.00	1.7	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Allen, Michael	Update control documentation for design effectiveness of the lease approval control based on inspection of Capital Request Forms needed for lease approval.	\$0.00	0.8	\$0.00
Allen, Michael	Review Sears capital policy to assess if policy documentation has been updated within the current year.	\$0.00	0.8	\$0.00
Allen, Michael	Inspect Sears Capital Request Form (project 1804080) provided by A. Lipotsky (Sears) to ensure the form had a complete project description, benefits, risks, etc. to test the operating effectiveness of the clients lease change control	\$0.00	1.1	\$0.00
Allen, Michael	Perform analytical procedures on inventory count workpaper to assess whether there were any fluctuations from previous year	\$0.00	1.7	\$0.00
Allen, Michael	Meet with J. McManus (Deloitte) regarding cutoff testing for Distribution center 8721	\$0.00	0.1	\$0.00
Berland, Taylor	Meet with J. Staiger, R. Hartmann, A. Williams, S. Chang (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, B. Sullivan, T. Berland, S. Chang (Deloitte) to discuss weekly leadership update inclusive of conflict check results.	\$0.00	1.0	\$0.00
Billie, Jaclyn	Meet with P. Sorenson (Deloitte) and L. Huynh, R. Buenaventura (Sears) to discuss the population over the selections made for the testing of new Merchantandise vendors.	\$0.00	0.4	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Bougadis, Blake	Meet with D. Nguyen (Deloitte) to discuss management's control over debt interest.	\$0.00	0.4	\$0.00
Bougadis, Blake	Analyze interest payment debt controls to update design and implementation effectiveness.	\$0.00	1.4	\$0.00
Castellano, Carrie	Prepare tax control documentation for walkthroughs with client for current year testing.	\$0.00	3.5	\$0.00
Chang, Stephen	Meet with J. Staiger, R. Hartmann, A. Williams, T. Berland (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Chang, Stephen	Review approach on assessing store closures in Q3'18.	\$0.00	0.4	\$0.00
Chang, Stephen	Discuss with T. Berland and B. Garrett (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review inventory request listing for the client for October 30th.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with J. Staiger and P. Sorenson (Deloitte) to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Identify planning items that will be impacted by the Company's recent Chapter 11 filings.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Review inventory controls related to cycle counts.	\$0.00	2.5	\$0.00
Garrett, Brad	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Hartmann, Becky	Meet with J. Staiger, A. Williams, T. Berland, S. Chang (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding ability to promote changes to production, rent expense calculation controls, and automatic calculation of net pay.	\$0.00	0.4	\$0.00
Hoye, Jim	Follow up with S. Shrivastava (Sears) regarding outstanding evidence for the ability to promote change through endeavor.	\$0.00	0.1	\$0.00
Hoye, Jim	Update Generic identification tracker.	\$0.00	0.4	\$0.00
Hoye, Jim	Review sampling selections for backup testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding outstanding evidence for National Disbursements Journal accrual and rent expense calculation automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Document Tivoli Workload Scheduler access review.	\$0.00	0.5	\$0.00
Hoye, Jim	Close notes to Tivoli Workload Scheduler workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Email M. Janiak (Sears) regarding the automatic calculation of Net Pay automated control.	\$0.00	0.2	\$0.00
Hoye, Jim	Update workpapers for Sears and Kmart Rent Expense controls.	\$0.00	0.9	\$0.00
Hoye, Jim	Review evidence provided for ability to promote changes to specific Sears IT application and document related workpaper.	\$0.00	1.3	\$0.00
Hoye, Jim	Review tools testing for generic identification.	\$0.00	0.3	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Hurwitz, Scott	Meet with J. Staiger, J. Treiber, L. McDonnell (Deloitte), and other Partners, Senior Managers, and Office of General Counsel to discuss client request for Deloitte workpapers.	\$0.00	0.7	\$0.00
Jaiswal, Himanshu	Perform analytical testing of revenue and cost of sales for Sears Full Line stores.	\$0.00	2.6	\$0.00
Kandpal, Neha	Review MyAccess work paper	\$0.00	0.5	\$0.00
Klein, Sara	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.5	\$0.00
Kohn, Barry	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Lauret, Kyle	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Lauret, Kyle	Analyze Q3 store closing calculation including instructing audit team on next steps.	\$0.00	0.4	\$0.00
Mashburn, Brian	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
McManus, Joseph	Send Quarter 3 2018 Provided by Client request listing to Client contacts.	\$0.00	0.2	\$0.00
McManus, Joseph	Review control over interface between business objects and the general ledger for completeness and accuracy of documentation.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
McManus, Joseph	Update the Quarter 3 2018 Review "provided by client" request listing for outstanding requests that the client has yet to provide..	\$0.00	0.8	\$0.00
McManus, Joseph	Review close and consolidation risk of material misstatement (ROMM) and leave review notes for preparer to update documentation.	\$0.00	0.4	\$0.00
McManus, Joseph	Review notes on financial statement risk of material misstatement (ROMM) and leave review notes for preparer to update documentation.	\$0.00	0.4	\$0.00
McManus, Joseph	Review staff prepared cutoff (end of period) procedures for Manteno, IL Distribution Center Physical Inventory Count workpaper.	\$0.00	1.3	\$0.00
McManus, Joseph	Meet with M. Allen (Deloitte) regarding cutoff testing for Distribution center 8721	\$0.00	0.1	\$0.00
McManus, Joseph	Review prior year Automatic Calculation of Net Pay control to prepare for discussion with J. Hoye (Deloitte) regarding current year testing approach.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Close review notes on MyAccess Aveska (automated approval application) documentation.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Close review notes from P. Patni (Deloitte) on Admin Access-Subversion (change management version control system) work paper.	\$0.00	0.4	\$0.00
Mohammed, Muneer	Prepare and send Generic ID password tracker to Deloitte senior manager for review.	\$0.00	0.7	\$0.00
Mohammed, Muneer	Discuss with P. Patni (Deloitte) on several third party supporting software implementation testing at Sears inclusive of GitLab and Subversion.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Murphy, Karissa	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Nanda, Priyanka	Review company risk benchmarking workpaper performed by H. Jaiswal (Deloitte).	\$0.00	1.1	\$0.00
Nanda, Priyanka	Review the bankruptcy project plan and identify engagement team responsibilities.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Review Q3 Summary Memo performed by T. Sal (Deloitte).	\$0.00	1.1	\$0.00
Nguyen, Donna	Prepare protection agreement risk assessment memorandum.	\$0.00	3.4	\$0.00
Nguyen, Donna	Review and update Connect for interest wire detail support requested from J. Goodin (Sears) for Sears Consolidated Loan.	\$0.00	0.2	\$0.00
Nguyen, Donna	Meet with B. Bougadis (Deloitte) to discuss management's control over debt interest.	\$0.00	0.4	\$0.00
Nguyen, Donna	Prepare support for documentation of business unit profit and loss/forecast control for Lawn and Garden business unit in the month of April.	\$0.00	0.8	\$0.00
Nguyen, Donna	Prepare supplements to protection agreement risk assessment.	\$0.00	3.2	\$0.00
Patni, PARIDHI	Discuss with M. Mohammed (Deloitte) on several third party supporting software implementation testing at Sears inclusive of GitLab and Subversion.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review I2K (import inventory application) access provisioning workpaper.	\$0.00	1.7	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Riordan, Katy	Review store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations) for Net Present Value calculations completed by the Deloitte team.	\$0.00	3.1	\$0.00
Riordan, Katy	Review the cost of sales risk assessment documentation used to plan audit procedures.	\$0.00	3.8	\$0.00
Riordan, Katy	Review the revenue risk assessments for account balances that were assessed to present no reasonable possibility of material misstatements, primarily the service income streams.	\$0.00	3.9	\$0.00
Sal, TANMOY	Reconcile the Q3 store closure file provided by the client to the information presented in the bankruptcy filing on October 15th, 2018.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding ability to promote changes to production, rent expense calculation controls, and automatic calculation of net pay.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Attend/Lead meeting with P. Vajhala (Deloitte) and D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, S. Ulhamed (Sears Holdings Corporation) to discuss internal audit status and outstanding items.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to assess General IT Controls testing approaches around production lockdown and provisioning and job monitoring.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and D. Tangen (Sears Holdings Corporation) in regards to how generic ID's are being managed and provisioning pre-approved rulesets.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Sorenson, Peter	Meet with J. Billie (Deloitte) and L. Huynh, R. Buenaventura (Sears) to discuss the population over the selections made for the testing of new Merchantandise vendors	\$0.00	0.4	\$0.00
Sorenson, Peter	Review profit and loss forecast control documentation related to the Mattresses Business Unit.	\$0.00	2.6	\$0.00
Sorenson, Peter	Review profit and loss forecast control documentation related to the Builder Distributor Business Unit.	\$0.00	3.3	\$0.00
Sorenson, Peter	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Straub, Kelsey	Review debt control that pertains to the Company's calculation and recording of interest expense	\$0.00	1.6	\$0.00
Vajhala, Phani Kiran	Attend/Lead meeting with M. Smietanski (Deloitte) and D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, S. Ulhamed (Sears Holdings Corporation) to discuss Internal Audit status and outstanding items.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to assess General IT Controls testing approaches around production lockdown and provisioning and job monitoring.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and D. Tangen (Sears Holdings Corporation) in regards to how generic ID's are being managed and provisioning pre-approved rulesets.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Review materials and slide deck related to required focused support program call.	\$0.00	0.4	\$0.00
Williams, Adam	Meet with J. Staiger, R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Williams, Adam	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
10/31/2018				
Akopchikyan, Ovsep	Call with C. Campbell (Deloitte) related to research on sales tax withholding during debtor in possession sale of assets.	\$0.00	4.2	\$0.00
Allen, Michael	Update documentation for the procedures planned to be performed test the controls in place for review of lease changes	\$0.00	1.6	\$0.00
Allen, Michael	Review model parameters, compare to Essbase (general ledger querying tool), and update documentation of substantive testing of Inventory count workpaper.	\$0.00	1.9	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Allen, Michael	Assess notes received on documentation for the control wherein Business objects (PeopleSoft) is balanced to General ledger.	\$0.00	2.6	\$0.00
Berry, Jim	Discussion with K. Lauret, C. McShane (Deloitte) on updated accounting standards related to property, plant, and equipment.	\$0.00	0.3	\$0.00
Bougadis, Blake	Perform calculation detail for retail inventory method testing.	\$0.00	1.4	\$0.00
Bougadis, Blake	Analyze payroll controls by assessing the system processes, as well as observing processing data and wire confirmations to update.	\$0.00	1.6	\$0.00
Bougadis, Blake	Research regarding transition disclosures for accounting standard codification 842 (pertaining to lease accounting standards), specifically for risk assessment.	\$0.00	1.7	\$0.00
Castellano, Carrie	Update the Kmart distribution center visit workpaper to include inventory receipt procedures.	\$0.00	2.2	\$0.00
Chang, Stephen	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Chang, Stephen	Review support provided by Sears management and team's testing approach for the Q3 store closures disclosure.	\$0.00	0.8	\$0.00
Dixon, Teagan (TJ)	Call with J. Staiger, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Dugan, Mike	Locate Deloitte & Touche personnel with appropriate skills to handle sales tax issue.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Update client request list for inventory purchase testing for October 31.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Fitzgerald, Connor	Update the base audit project plan statuses on inventory valuation controls for October 31st.	\$0.00	0.9	\$0.00
Hartmann, Becky	Meet with K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Hoye, Jim	Discussion with M. Mohammed (Deloitte) regarding outstanding items related to automated control testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Test and document Tivoli Workload Scheduler tool access review.	\$0.00	1.4	\$0.00
Hoye, Jim	Email T. Williams (Sears) regarding tools testing Gitlab.	\$0.00	0.1	\$0.00
Hoye, Jim	Review email correspondence regarding backup schedules testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Adjust documentation for Kmart and Sears Rent expense interface controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding rent expense automated controls, take with sale access review, back up schedules testing and access review scoping.	\$0.00	2.1	\$0.00
Hoye, Jim	Send clarification email to M. Smietanski (Deloitte) regarding access provisioning.	\$0.00	0.1	\$0.00
Hoye, Jim	Address Tivoli Workload Scheduler access review (Sears) notes.	\$0.00	0.2	\$0.00
Hoye, Jim	Email K. Thorat (Sears) regarding Tivoli Workload Scheduler access review clarification and evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Draft instruction email to M. Mohd, P. Patni (Deloitte) for testing documentation.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Jain, Yash R	Meet with K. Riordan, T. Sal, P. Nanda (Deloitte) for the amendments happening throughout the Q3'2018 for the debts for Sears Holding and summarizing in Q3 summary memo.	\$0.00	1.5	\$0.00
Jaiswal, Himanshu	Meet with K. Riordan, T. Sal (Deloitte) to discuss the reconciliation process and set up the work paper for the Q3 review.	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Prepare the Q3 store closure testing workpaper with updated numbers per the general ledger, and close K. Riordan's (Deloitte) review notes.	\$0.00	1.1	\$0.00
Jaiswal, Himanshu	Pull numbers from Essbase (client software database) for close store analysis work paper.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Perform initial preparation of the Q3 store closure workpaper.	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Prepare the Q3 store closure testing workpaper with updated numbers per the general ledger.	\$0.00	0.9	\$0.00
Jha, Abhinav	Update the Understanding the Entity workpaper by updating with information from analyst reports, and new filings in SEC.	\$0.00	0.8	\$0.00
Jha, Abhinav	Update the Understanding the entity workpaper with information in new analyst reports, and new filings in SEC.	\$0.00	1.2	\$0.00
King, Elizabeth	Attend Member Tech business unit profit and loss review control walkthrough.	\$0.00	2.2	\$0.00
Lauret, Kyle	Meet with B. Hartmann, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Lauret, Kyle	Discussion with C. McShane (Deloitte) on updated accounting standards related to property, plant, and equipment.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Lonnemann, Malorie	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
McManus, Joseph	Review Supplement to Inventory Risk Assessment excel prepared by staff.	\$0.00	1.2	\$0.00
McManus, Joseph	Clear Senior notes on appropriately updated Inventory Risk Assessment Supplement excel.	\$0.00	1.2	\$0.00
McManus, Joseph	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
McManus, Joseph	Delegate Quarter 3 Review workpapers by assigning workpapers to staff and prepping members of the team on updated procedures for the workpapers assigned to them.	\$0.00	0.7	\$0.00
McShane, Connor	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
McShane, Connor	Perform initial diligence for conflict and background checks for Sears interested parties.	\$0.00	2.7	\$0.00
McShane, Connor	Discussion with K. Lauret (Deloitte) on updated accounting standards related to property, plant, and equipment.	\$0.00	0.3	\$0.00
Mohammed, Muneer	Update tracker for generic IDs as disclosed by the client.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Discussion with J. Hoyer (Deloitte) regarding outstanding items related to automated control testing.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Mohammed, Muneer	Update service now (ticketing tool used to document request for changes, change documentation and approval) work paper.	\$0.00	0.3	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski (Deloitte) for SubVersion (change management version control system).	\$0.00	0.2	\$0.00
Mohammed, Muneer	Meet with V. Srividya (Deloitte) to strategize testing over schedules provided by Sears Management in regards to General IT Controls Testing.	\$0.00	0.1	\$0.00
Nanda, Priyanka	Meet with Y. Jain, K. Riordan, T. Sal (Deloitte) for the amendments happening throughout the Q3'2018 for the debts for Sears Holding and summarizing in Q3 summary memo.	\$0.00	1.5	\$0.00
Nanda, Priyanka	Review industry risk benchmarking workpaper performed by H. Jaiswal (Deloitte).	\$0.00	0.5	\$0.00
Nanda, Priyanka	Meet with K. Straub (Deloitte) to discuss status of projects sent and timeline of reviews.	\$0.00	0.8	\$0.00
Nanda, Priyanka	Review Summary of Alerts for Q3 2018.	\$0.00	1.0	\$0.00
Nguyen, Donna	Review Sears base project plan to update status of assigned interim workpapers.	\$0.00	0.3	\$0.00
Nguyen, Donna	Calculate data to support new materiality scenarios.	\$0.00	2.1	\$0.00
Nguyen, Donna	Prepare support for documentation of business unit profit and loss/forecast control for Lawn and Garden business unit in the month of April.	\$0.00	2.4	\$0.00
Nguyen, Donna	Review and update Connect for debt schedules requested from J. Goodin (Sears) for borrowings footnote tie out.	\$0.00	0.2	\$0.00
Patni, PARIDHI	Review ServiceNow (ticketing tool used to document request for changes, change documentation and approval) change management workpaper.	\$0.00	0.7	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Rawat, Sue	Perform review of internal workpapers over pricing interface testing.	\$0.00	2.0	\$0.00
Riordan, Katy	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with H. Jaiswal, T. Sal (Deloitte) to discuss the reconciliation process and set up the work paper for the Q3 review.	\$0.00	1.3	\$0.00
Riordan, Katy	Meet with Y. Jain, T. Sal, P. Nanda (Deloitte) for the amendments happening throughout the Q3'2018 for the debts for Sears Holding and summarizing in Q3 summary memo.	\$0.00	1.5	\$0.00
Riordan, Katy	Prepare store closure analysis workpapers (examine markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations) with an updated store closure file sent by the client.	\$0.00	2.4	\$0.00
Riordan, Katy	Review store closure analyses (examine markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations).	\$0.00	3.9	\$0.00
Sal, TANMOY	Meet with Y. Jain, K. Riordan, P. Nanda (Deloitte) for the amendments happening throughout the Q3'2018 for the debts for Sears Holding and summarizing in Q3 summary memo.	\$0.00	1.6	\$0.00
Sal, TANMOY	Perform Kmart distribution center price testing - review the updates received from C. Fitzgerald, C. Castellano (Deloitte) and update the open items tracker.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Sal, TANMOY	Meet with H. Jaiswal, K. Riordan (Deloitte) to discuss the reconciliation process and set up the work paper for the Q3 review.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Meet with J. Staiger, T. Dixon, P. Vajhala (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding rent expense automated controls, take with sale access review, back up schedules testing and access review scoping.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review profit and loss forecast control related to the Marketing Business Unit.	\$0.00	1.5	\$0.00
Sorenson, Peter	Review profit and loss forecast control related to the Builder Distributor Business Unit.	\$0.00	2.2	\$0.00
Sorenson, Peter	Review profit and loss forecast control related to the Mattresses Business Unit.	\$0.00	2.4	\$0.00
Staiger, Jt	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Straub, Kelsey	Prepare workpaper on the Company's store closures, including announced and to be announced store closures	\$0.00	2.4	\$0.00
Straub, Kelsey	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with P. Nanda (Deloitte) to discuss status of projects and timeline of reviews.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Vajhala, Phani Kiran	Meet with J. Staiger, T. Dixon, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review Deloitte internal guidance and regulations regarding independence considerations for the 2018 integrated audit.	\$0.00	0.2	\$0.00
Williams, Adam	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Yauch, Glenn	Review compliance report for Verizon with SHC Legal Group.	\$0.00	3.0	\$0.00
Yauch, Glenn	Assess risk of recently announced organizational plans with M. Smietanski, P. Vajhala, and J. Hoyer (All Deloitte) to monitor potential risk.	\$0.00	2.0	\$0.00
11/01/2018				
Adorno, Dan	Recalculate Kmart Non Productive Inventory calculation.	\$0.00	2.9	\$0.00
Allen, Michael	Meet with J. Berry, L. McDonnell, (Deloitte) and S. Brokke, J. Drosopoulos (Sears), for team instructions and area assignments.	\$0.00	0.8	\$0.00
Allen, Michael	Meet with J. Berry, L. McDonnell, J. Staiger, (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Allen, Michael	Review client information received (Revised Kmart/Sears inventory schedule) in order to assess accuracy of Inventory.	\$0.00	1.6	\$0.00
Allen, Michael	Prepare selections for RGIS (a third party service provider) Inventory Confirmation (Domestic).	\$0.00	1.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Allen, Michael	Update documentation for RGIS (third party service provider) Inventory Confirmation (Domestic).	\$0.00	1.8	\$0.00
Allen, Michael	Update client requests (Polling control requests) from IT consultants (Deloitte) onto Deloitte Connect (Deloitte's client request tracker).	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with J. Berry, L. McDonnell, (Deloitte) and , J. Drosopoulos (Sears), for team instructions and area assignments.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00
Berland, Taylor	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Berland, Taylor	Clear notes on financial reporting risk of material misstatement summary of controls and substantive testing.	\$0.00	1.3	\$0.00
Berland, Taylor	Review operating effectiveness selection of the business unit profit and loss control (review of actual and forecasted income statement).	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with L. Valentino (Sears), K. Lauret, D. Nguyen (Deloitte) to discuss board minutes and materials.	\$0.00	0.7	\$0.00
Berry, Jim	Meet with L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Bougadis, Blake	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Bougadis, Blake	Research Deloitte resources related to risk assessment in relation to transition disclosures for the new lease accounting standard.	\$0.00	0.9	\$0.00
Bougadis, Blake	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Bougadis, Blake	Draft memo regarding risk assessment for the new lease accounting standard related to transition disclosures.	\$0.00	1.1	\$0.00
Castellano, Carrie	Update documentation of workpaper related to the distribution center narrative after receiving additional support.	\$0.00	0.7	\$0.00
Castellano, Carrie	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Castellano, Carrie	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Castellano, Carrie	Prepare bankruptcy-specific external documentation for manager and senior meeting.	\$0.00	0.3	\$0.00
Chang, Stephen	Meet with K. Riordan (Deloitte) to discuss additional procedures for the Q3 store closure testing.	\$0.00	0.1	\$0.00
Chang, Stephen	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Chang, Stephen	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Chang, Stephen	Discuss with C. McShane (Deloitte) regarding strategy on Kmart lease automated control testing.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Attend Gross Margin Council review meeting with Sears business unit Finance Managers and J. Staiger and A. King (Deloitte)	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Coordinate client requests for Kmart no-productive inventory data testing.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Update the base audit project plan statuses on inventory valuation controls for October 31st.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review client requests related to retail inventory method substantive testing.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Hartmann, Becky	Update agenda for audit status update meeting with the Sears client.	\$0.00	0.3	\$0.00
Hartmann, Becky	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Hartmann, Becky	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Williams, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Hartmann, Becky	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Hoye, Jim	Work on job monitoring information provided by entity write up.	\$0.00	0.2	\$0.00
Hoye, Jim	Document Tivoli Workload Scheduler Kmart access review.	\$0.00	0.9	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding rent expense controls, calculation of net pay automated control, take with sale access reviews.	\$0.00	1.4	\$0.00
Hoye, Jim	Document rent expense calculation control for Sears.	\$0.00	0.6	\$0.00
Hoye, Jim	Attend status update about general information technology controls with M. Smietanski, M. Mohammed, P. Patni (Deloitte).	\$0.00	0.3	\$0.00
Hoye, Jim	Review and respond to Tivoli Workload Scheduler access review (Sears) notes.	\$0.00	0.1	\$0.00
Hoye, Jim	Draft email to M. Smietanski, C. McShane (Deloitte) regarding rent expense controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Review backup schedule evidence and follow up with client regarding same.	\$0.00	0.4	\$0.00
Hoye, Jim	Address questions regarding rent expense automated control workpaper.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Janiak (Sears) and M. Smietanski (Deloitte) regarding automatic calculation of net pay in Peoplesoft.	\$0.00	0.4	\$0.00
Jain, Yash R	Address review comments of C. Fitzgerald (Deloitte) on the inventory risk assessment workpaper.	\$0.00	2.1	\$0.00
Jain, Yash R	Address review notes of T. Berland (Deloitte) on disclosure benchmarking analysis.	\$0.00	1.4	\$0.00
Jaiswal, Himanshu	Draft and send email detailing upcoming projects to the team	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Jaiswal, Himanshu	Document Sears Selection for inventory Distribution Center price testing.	\$0.00	2.8	\$0.00
Jaiswal, Himanshu	Draft Board Minutes workpaper to share comments related to the audit with team.	\$0.00	0.2	\$0.00
Jaiswal, Himanshu	Utilize an analytic tool to identify potential high risk areas for fraud.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Send open items tracker to US team for Kmart price testing.	\$0.00	0.3	\$0.00
Jaiswal, Himanshu	Send open items tracker to US team for Sears Distribution Center price testing.	\$0.00	0.3	\$0.00
Jha, Abhinav	Check the required workflows templates which can be used for Sears Holdings.	\$0.00	0.3	\$0.00
Jha, Abhinav	Prepare workflows for financial reporting control testing.	\$0.00	1.2	\$0.00
Jha, Abhinav	Prepare "Understanding the Entity" workpaper by documenting recent events, such as the bankruptcy, to consider for the audit.	\$0.00	0.6	\$0.00
Jha, Abhinav	Update analyst reports and filings documentation based on research in SEC database.	\$0.00	0.6	\$0.00
Jha, Abhinav	Close the manager notes for Understanding the entity workpaper.	\$0.00	1.8	\$0.00
King, Elizabeth	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
King, Elizabeth	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
King, Elizabeth	Attend Gross Margin Council review meeting with Sears BU Finance Managers and J. Staiger, C. Fitzgerald, J. McManus (Deloitte).	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Lauret, Kyle	Meet with D. Nguyen, K. Straub (Deloitte) to discuss testing of protection agreement revenue.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with L. Valentino (Sears), T. Berland, D. Nguyen (Deloitte) to discuss board minutes and materials.	\$0.00	0.7	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to Discontinued operations and held for sale as	\$0.00	1.0	\$0.00
McManus, Joseph	Attend Gross Margin Council review meeting with Sears BU Finance Managers and C. Fitzgerald and A. King (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
McManus, Joseph	Review RGIS (Third party Service Provider) Confirmation workpaper.	\$0.00	1.3	\$0.00
McManus, Joseph	Meet with D. Nguyen (Deloitte) over follow-up for internal audit's FY18 planned scoping and testing procedures.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
McManus, Joseph	Follow-up with S. Sahane and M. Brotnow (Sears) over missing or incomplete reconciliations and related information, allowing team to continue preparing documentation over the reconciliations.	\$0.00	0.6	\$0.00
McManus, Joseph	Prepare confirmation letter to RGIS (Third Party Service Provider) workpaper in which RGIS confirms inventory balances as part of inventory count procedures.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
McShane, Connor	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
McShane, Connor	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
McShane, Connor	Update status of fixed asset impairment control testing requests in request repository system.	\$0.00	1.8	\$0.00
McShane, Connor	Meet with S. Chang (Deloitte) regarding strategy on Kmart lease automated control testing.	\$0.00	0.2	\$0.00
McShane, Connor	Draft background check memo for new Sears executive, G. Ladley (Sears), based on Deloitte's background check report findings.	\$0.00	2.0	\$0.00
McShane, Connor	Meet with Deloitte attendees (M. Smietanski, J. Hoye, and C. McShane) regarding strategy on Kmart lease automated control testing.	\$0.00	0.5	\$0.00
Mohammed, Muneer	Update the Generic ID password tracker for senior comments and notes.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Mohammed, Muneer	Respond to V. Srividya (Deloitte) regarding questions related to SiPass, a security application.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Attend status update meeting with M. Smietanski, J. Hoyer, P. Patni (Deloitte).	\$0.00	0.3	\$0.00
Nanda, Priyanka	Document memo analyzing potential high risk areas for fraud based on utilization of a Deloitte Analytical tool.	\$0.00	0.7	\$0.00
Nanda, Priyanka	Review Summary of Alerts.	\$0.00	0.9	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss procedures to test intangibles and tradenames.	\$0.00	1.1	\$0.00
Nguyen, Donna	Prepare tax rate assumption review control for Sears intangibles area.	\$0.00	1.1	\$0.00
Nguyen, Donna	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Nguyen, Donna	Meet with K. Lauret, K. Straub (Deloitte) to discuss testing of protection agreement revenue.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with L. Valentino (Sears), K. Lauret, T. Berland (Deloitte) to discuss board minutes and materials.	\$0.00	0.7	\$0.00
Nguyen, Donna	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Nguyen, Donna	Meet with J. McManus (Deloitte) over follow-up for internal audit's FY18 planned scoping and testing procedures.	\$0.00	0.1	\$0.00
Nguyen, Donna	Review protection agreement selection detail and send follow up request to complete testing.	\$0.00	0.8	\$0.00
Nguyen, Donna	Review board minutes and materials before the start of 3rd quarterly review.	\$0.00	0.9	\$0.00
Nguyen, Donna	Prepare internal audit documents for base audit.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Patni, PARIDHI	Attend status update meeting with M. Smietanski, J. Hoye, M. Mohammed (Deloitte).	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review subversion OBU (Code repository tool) workpaper.	\$0.00	1.7	\$0.00
Riordan, Katy	Prepare store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations) with updated analysis provided by management.	\$0.00	4.0	\$0.00
Riordan, Katy	Meet with K. Riordan (Deloitte) to discuss additional procedures for the Q3 store closure testing.	\$0.00	0.1	\$0.00
Riordan, Katy	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Riordan, Katy	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Riordan, Katy	Address manager comments on the store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations).	\$0.00	3.8	\$0.00
Rosi, Matthew	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Rosi, Matthew	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Rosi, Matthew	Prepare testing of announced store closures control.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Sal, TANMOY	Reconcile Essbase (client software database) values to the Lease payments to be made for Fixed asset testing.	\$0.00	1.2	\$0.00
Sal, TANMOY	Prepare the Summary of Alerts for the Q3 review of Sears and research updates to same.	\$0.00	1.7	\$0.00
Sal, TANMOY	Review manager notes on the Summary of alerts workpaper for Q3.	\$0.00	1.8	\$0.00
Sal, TANMOY	Draft memo regarding property research including new bankruptcy considerations	\$0.00	0.5	\$0.00
Sal, TANMOY	Prepare the Summary of Alerts for Q3 Sears Holdings Corp.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Attend status update meeting with J. Hoyer, M. Mohammed, P. Patni (Deloitte).	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with M. Janiak (Sears) and J. Hoyer (Deloitte) regarding automatic calculation of net pay in Peoplesoft.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with M. Smietanski (Deloitte) regarding rent expense controls, calculation of net pay automated control, Take With Sale access reviews.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Review SDCM (System Deployment / Change Manager) tools admin interim workpapers.	\$0.00	3.9	\$0.00
Sorenson, Peter	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Sorenson, Peter	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Staiger, Jt	Meet with L. McDonnell, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00
Staiger, Jt	Meet with A. Williams (Deloitte) and E. Gee, S. Haywood, J. Goodin (Sears) to discuss Sears internal audit's ability to assist management with internal control considerations associated with the bankruptcy filing.	\$0.00	0.5	\$0.00
Staiger, Jt	Attend Gross Margin Council review meeting with Sears BU Finance Managers and C. Fitzgerald, J. McManus, A. King (Deloitte).	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Straub, Kelsey	Meet with D. Nguyen, K. Lauret (Deloitte) to discuss testing of protection agreement revenue.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Straub, Kelsey	Edit and update summary of outstanding client support related to debt and interest for the week of 11/2 to be provided to client	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review automated control workpaper related to Human Resources Management System application.	\$0.00	1.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Weinert McDonnell, Lesley	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Williams, Adam	Meet with J. Staiger (Deloitte) and E. Gee, S. Haywood, J. Goodin (Sears) to discuss Sears internal audit's ability to assist management with internal control considerations associated with the bankruptcy filing.	\$0.00	0.5	\$0.00
Williams, Adam	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00
Williams, Adam	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Yauch, Glenn	Draft email to client requesting meetings and additional information to support audit procedures.	\$0.00	0.8	\$0.00
Yauch, Glenn	Review recent bankruptcy reorganization materials and guidance to assess potential impact.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
Allen, Michael	Finalize documentation for RGIS (third party service provider) domestic and Puerto Rico, send to J. McManus (Deloitte)	\$0.00	1.6	\$0.00
Berggren, Maureen	Review lease payment interface controls.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte) in regards to how PS GL 1 and 2 controls are mapped to risk of material misstatements (ROMM) and its significance to financials.	\$0.00	0.1	\$0.00
Berland, Taylor	Review operating effectiveness selection of the Business Unit Profit & Loss control.	\$0.00	0.9	\$0.00
Berland, Taylor	Review summary of board of directors, audit committee, and compensation committee minutes throughout the year to date to remain informed on key issues, such as bankruptcy, related to the audit.	\$0.00	1.1	\$0.00
Bougadis, Blake	Draft of memo related to risk assessment for the new lease accounting standard related to transition disclosures.	\$0.00	2.6	\$0.00
Castellano, Carrie	Update narratives for the Store visit for Kmart to include receipt of inventory testing.	\$0.00	0.6	\$0.00
Castellano, Carrie	Close senior notes on the narratives for the Store visit for Kmart to include receipt of inventory testing.	\$0.00	0.7	\$0.00
Chang, Stephen	Discuss with C. McShane (Deloitte) and M. Wiseman (Sears) regarding Kmart lease automated control testing.	\$0.00	0.2	\$0.00
Enkhbayar, Tuya	Discuss tax audit committee fee schedule with S. Liu (Deloitte).	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Review client requests related to retail inventory method substantive testing.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update materiality workpaper due to the Company's recent Chapter 11 filings.	\$0.00	1.2	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
Fitzgerald, Connor	Review the inventory project plan.	\$0.00	1.1	\$0.00
Hoye, Jim	Address notes by updating documentation for the Sears rent expense calculation control and following up T. Boyer (Sears) for additional evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Access provisioning common control documentation.	\$0.00	0.4	\$0.00
Hoye, Jim	"Document ability to promote changes to Sears-specific IT application and subversion.	\$0.00	0.4	\$0.00
Hoye, Jim	Draft email to M. Smietanski (Deloitte) for automatic calculation of net pay review notes.	\$0.00	0.2	\$0.00
Hoye, Jim	Document automatic calculation of net pay automated control and addressing review notes.	\$0.00	0.4	\$0.00
Hoye, Jim	Address notes by updating documentation for the Sears rent expense calculation control.	\$0.00	1.2	\$0.00
Jain, Yash R	Research Workflows (internal templates used in risk analysis and audit planning) that can be used in the Sears engagement.	\$0.00	0.5	\$0.00
Jain, Yash R	Address P. Nanda's (Deloitte) notes on Summary of alerts workpaper for Quarter 3.	\$0.00	1.8	\$0.00
Jain, Yash R	Update documentation of the summary of alerts workpaper based on financial reporting changes due to the bankruptcy filing during Q3.	\$0.00	2.5	\$0.00
Jaiswal, Himanshu	Perform analytical testing of revenue and cost of sales for Sears Auto Centers.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Perform independent Essbase (client software database) for accuracy purposes to document inventory roll forward workpaper.	\$0.00	0.9	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
King, Elizabeth	Finish documenting member technology business unit profit and loss.	\$0.00	2.2	\$0.00
King, Elizabeth	Document gross margin council review for performance of Inventory Analytical Valuation Procedures as part of our quarterly review.	\$0.00	3.0	\$0.00
Lauret, Kyle	Review draft store closing analysis.	\$0.00	0.3	\$0.00
Liu, Sky	Discuss tax audit committee fee schedule with T. Enkhbayar (Deloitte).	\$0.00	0.4	\$0.00
McManus, Joseph	Update 2018 Base Project Plan and priority listing for current status of inventory control workpapers and timelines for completion.	\$0.00	0.3	\$0.00
McManus, Joseph	Update provided by client listing based on current timelines and responses from S. Brokke (Sears).	\$0.00	0.5	\$0.00
McShane, Connor	Discuss with S. Chang (Deloitte) and M. Wiseman (Sears) regarding Kmart lease automated control testing.	\$0.00	0.2	\$0.00
McShane, Connor	Draft background check memos for new Sears executives based on Deloitte's background check report findings.	\$0.00	2.2	\$0.00
McShane, Connor	Perform diligence prior to meeting with S. Chang (Deloitte) regarding strategy on Kmart lease automated control testing.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Complete testing for logging and monitoring work paper - Essbase, the general ledger querying tool.	\$0.00	2.8	\$0.00
Mohammed, Muneer	Update the SubVersion OBU (code repository tool) workpaper and send to senior manager for review.	\$0.00	1.0	\$0.00
Mohammed, Muneer	Update ServiceNow (Ticketing tool used to document request for changes, change documentation and approval) change management documentation.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
Mohammed, Muneer	Complete testing for logging and monitoring work paper - Peoplesoft general ledger.	\$0.00	3.9	\$0.00
Mohammed, Muneer	Close notes on Telluride (Shop Your Way application) work paper.	\$0.00	0.4	\$0.00
Mohammed, Muneer	Work on import inventory system testing review notes.	\$0.00	0.5	\$0.00
Riordan, Katy	Meet with S. Chang (Deloitte), and R. Paoletti (Sears) to discuss the changes in the inventory reserve rates being used for stores announced for closure in Q3'18.	\$0.00	0.3	\$0.00
Riordan, Katy	Address partner comments on the store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations).	\$0.00	3.5	\$0.00
Riordan, Katy	Close manager notes on the store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations).	\$0.00	3.8	\$0.00
Rosi, Matthew	Document testing of announced store closures to assess accuracy of store closure footnote in the 10Q	\$0.00	3.8	\$0.00
Rosi, Matthew	Create memo summary for background checks for Ladley, Munjal, Transier, and Carr (Sears Executives / Audit Committee) as part of our yearly procedures.	\$0.00	4.2	\$0.00
Sal, TANMOY	Make selections for substantively testing the additional amount of lease payments to be made in relation to the store closures for the current Quarter.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Review the new procedures over contractor expiration testing of the automated beeline process.	\$0.00	2.9	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
Smietanski, Meredith	Review Kmart and Sears rent expense workpaper and SPRS (inventory perpetual system) interfaces.	\$0.00	3.7	\$0.00
Straub, Kelsey	Assist K. Riordan (Deloitte) with documenting the Company's store closure analysis for the third quarter including understanding the Company's calculation of rent payments	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) in regards to how automated controls are mapped to risk of material misstatements (ROMM) and its significance to financials.	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Research valuation techniques regarding testing goodwill and tradenames for impairment.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Research accounting literature regarding testing goodwill and tradenames for impairment.	\$0.00	0.8	\$0.00
11/03/2018				
Hoye, Jim	Finalize documentation for access provisioning common control workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Review evidence provided by SHC Information Technology Group for backup schedules testing.	\$0.00	0.5	\$0.00
11/04/2018				
Hoye, Jim	Reconcile workpapers received and outstanding items needed to document testing from Internal Audit.	\$0.00	0.3	\$0.00
11/05/2018				
Adorno, Dan	Prepare data files needed for recalculation of Kmart Non Productive Inventory calculation.	\$0.00	2.8	\$0.00
Allen, Michael	Review and close notes on Financial reporting control workpaper- Unit Cube reconciliation	\$0.00	1.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Allen, Michael	Meet with C. Castellano, D. Nguyen, K. Riordan, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.6	\$0.00
Allen, Michael	Review documentation of our Post-close journal entry memo and rollforward applicable documentation to Q3.	\$0.00	1.2	\$0.00
Berland, Taylor	Discuss with L. McDonnell, J. Staiger, K. Lauret, A. Williams, R. Hartmann, M. Lonnemann, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Berland, Taylor	Review Deloitte Signal, which compares Sears' relevant ratios compared to prior quarters that can indicate potential areas of engagement risk	\$0.00	1.2	\$0.00
Castellano, Carrie	Meet with M. Allen, D. Nguyen, K. Riordan, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls.	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with L. McDonnell, K. Lauret, K. Riordan (Deloitte) to discuss the status of the Q3'18 store closure testing and management's estimates/inputs in assessing store closure costs.	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Williams, R. Hartmann, M. Lonnemann, T. Berland (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	5.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Chang, Stephen	Meet with L. McDonnell (Deloitte) to discuss manager expectations as new member of the Sears Base Team.	\$0.00	0.3	\$0.00
Chang, Stephen	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Chang, Stephen	Review the Internal Audit 2018 Planned procedures that was presented to Board of Directors.	\$0.00	0.6	\$0.00
Chang, Stephen	Review the 2018 internal understanding memo of Sears organizational structure.	\$0.00	0.6	\$0.00
Doster, Kiera	Discuss next steps with S. Peterson for actuarial review.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review client requests related to distribution center price testing for November 5th.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss updated method of preparing materiality due to Chapter 11 filing.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Review client support for Kmart non-productive inventory data testing	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Review the inventory project plan.	\$0.00	0.9	\$0.00
Hartmann, Becky	Discuss with L. McDonnell, J. Staiger, K. Lauret, A. Williams, T. Berland, M. Lonnemann, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Hartmann, Becky	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Hoye, Jim	Review Internal Audit's testing of general information technology controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Follow up with Internal Audit regarding PeopleSoft General Ledger testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Review ability to promote to subversion evidence to follow up with SHC Information Technology Group.	\$0.00	0.4	\$0.00
Hoye, Jim	Document backup schedules workpaper.	\$0.00	0.6	\$0.00
Hoye, Jim	Test automatic calculation of net pay.	\$0.00	0.4	\$0.00
Hoye, Jim	Document testing of automatic calculation of net pay.	\$0.00	0.4	\$0.00
Hoye, Jim	Draft email to J. McManus, J. Billie, M. Smietanski (Deloitte) regarding tax tables for net pay calculations.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for Sears rent expense control.	\$0.00	0.1	\$0.00
Hoye, Jim	Documenting PeopleSoft Cloud Conversion Workpaper.	\$0.00	0.9	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding automatic calculation of net pay.	\$0.00	0.8	\$0.00
Hoye, Jim	Follow up with SHC Information Technology Group regarding backup scheduling walkthroughs and observations.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Update closed store workpaper based on independent Essbase pull of general ledger data.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Document store closure information for Kmart inventory roll forward work paper to develop an expectation for analytical procedures.	\$0.00	1.8	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Jaiswal, Himanshu	Document store closure information for Sears inventory roll forward work paper to develop an expectation for analytical procedures.	\$0.00	2.8	\$0.00
Jha, Abhinav	Assess understanding of the entity and its environment and document analysis of understanding.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with J. Staiger, M. Lonnemann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review background and conflict checks on new Board Members and Executives.	\$0.00	0.2	\$0.00
Lauret, Kyle	Discuss potential spin off activity and opportunities moving forward with J. Staiger (Deloitte).	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, A. Williams, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with L. McDonnell, S. Chang, K. Riordan (Deloitte) to discuss the status of the Q3'18 store closure testing and management's estimates/inputs in assessing store closure costs.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, J. Staiger, A. Williams, R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
McShane, Connor	Meet with M. Allen, C. Castellano, K. Riordan, M. Rosi, P. Sorenson, K. Straub, D. Nguyen (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
McShane, Connor	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
McShane, Connor	Draft Q3 2018 meeting agendas between Deloitte audit and Kmart Apparel business unit executives.	\$0.00	1.9	\$0.00
McShane, Connor	Perform sensitivity analysis on property fair value for risk assessment of ASC 360.	\$0.00	2.2	\$0.00
Mohammed, Muneer	Select a roll-forward testing sample for UNIX operating system testing.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Select rollforward sample for Windows Patching testing.	\$0.00	0.3	\$0.00
Mohammed, Muneer	Address notes to marketing expense application access provisioning.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Address manager review notes from My Access(Aveska, automated approval application).	\$0.00	0.2	\$0.00
Mohammed, Muneer	Apply all-encompassing MARS (marketing expense application) documentation notes to I2K (import inventory system) and Telluride (shop your way system) work papers.	\$0.00	0.5	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss updated method of preparing materiality due to Chapter 11 filing.	\$0.00	1.2	\$0.00
Nguyen, Donna	Pull general ledger numbers in Sears Essbase system for forecasted revenue numbers to use in materiality memorandum.	\$0.00	2.2	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Nguyen, Donna	Update materiality memorandum ad supplement to reflect changes from bankruptcy.	\$0.00	3.6	\$0.00
Nguyen, Donna	Review and update Connect for debtor-in-possession support requested from J. Goodin (Sears) for borrowings footnote tie out.	\$0.00	0.1	\$0.00
Nguyen, Donna	Update third quarter project plan for property, plant, and equipment cash flow status.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with M. Allen, C. Castellano, K. Riordan, M. Rosi, P. Sorenson, K. Straub, C. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Riordan, Katy	Review store closure work, with focus on the net present value of future lease payments and their underlying assumptions.	\$0.00	3.9	\$0.00
Riordan, Katy	Meet with L. McDonnell, K. Lauret, S. Chang (Deloitte) to discuss the status of the Q3'18 store closure testing and management's estimates/inputs in assessing store closure costs.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with M. Allen, C. Castellano, D. Nguyen, M. Rosi, P. Sorenson, K. Straub, C. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Riordan, Katy	Review updated store closure work, with focus on the NPV of future lease payments and their underlying assumptions.	\$0.00	3.6	\$0.00
Rosi, Matthew	Meet with M. Allen, C. Castellano, D. Nguyen, K. Riordan, P. Sorenson, K. Straub, C. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Rosi, Matthew	Examine selection data for the Closed Store Reserve analysis received from JoAnn Catanese (SHC), and entered into appropriate closed store reserve analysis workpaper.	\$0.00	0.9	\$0.00
Rosi, Matthew	Review Q3 of 2017 Controls regarding the accounting standard for Risk Assessment Impairment to gauge understanding and begin drafting 2018 version.	\$0.00	1.1	\$0.00
Rosi, Matthew	Pull 2018 data from Sears general ledger querying tool to update the closed store reserve analysis workpaper accordingly.	\$0.00	1.3	\$0.00
Rothstein, Louis	Prepare fair value analysis for purposes of Sears third quarter review	\$0.00	3.6	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups to be communicated to Internal Audit/IT Compliance.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda and compile in preparation for internal audit weekly meeting and financial audit team progress meeting.	\$0.00	2.3	\$0.00
Sorenson, Peter	Document Q3 summary of alerts testing.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Sorenson, Peter	Meet with M. Allen, C. Castellano, D. Nguyen, K. Riordan, M. Rosi, K. Straub, D. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Sorenson, Peter	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Staiger, Jt	Analyze team priorities and engagement coordination under Chapter 11 proceedings.	\$0.00	0.5	\$0.00
Staiger, Jt	Discuss potential spin off activity and opportunities moving forward for Deloitte with K. Lauret (Deloitte).	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with K. Lauret, M. Lonnemann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Staiger, Jt	Meet with J. Billie (Deloitte) to discuss reallocation of prior assignments moving forward for Sears.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with L. McDonnell, A. Williams, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with J. Staiger, K. Lauret, M. Lonnemann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Straub, Kelsey	Edit and update project plan for liquidity testing progression for week of 11/8	\$0.00	1.3	\$0.00
Straub, Kelsey	Document the Company's relevant current events for the third quarter and our audit procedures for each event and transaction	\$0.00	1.9	\$0.00
Straub, Kelsey	Meet with M. Allen, C. Castellano, D. Nguyen, K. Riordan, M. Rosi, P. Sorenson, C. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups to be communicated to Internal Audit/IT Compliance.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with L. McDonnell, J. Staiger, A. Williams, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with K. Lauret, S. Chang, K. Riordan (Deloitte) to discuss the status of the Q3'18 store closure testing and management's estimates/inputs in assessing store closure costs.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review tax modeling project for compliance with independence requirements (required procedure as part of base audit).	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review audit workpapers related to disclosure benchmarking, non-performing inventory, and internal audit report summaries.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Review revenue recognition accounting policies for FY2018 Sears audit.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Weinert McDonnell, Lesley	Review proposed audit plan for FY2018 Sears audit.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review audit plan and pension related workpapers for annual audit of pension remeasurement.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Meet with S. Chang (Deloitte) to discuss manager expectations as new member of the Sears Base Team.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review accounting research and advisory project for compliance with independence requirements (required procedure as part of base audit).	\$0.00	0.4	\$0.00
Williams, Adam	Meet with L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Williams, Adam	Meet with J. Staiger, K. Lauret, M. Lonnemann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Wolter, Devin	Prepare the third quarter income tax specialists memo.	\$0.00	0.9	\$0.00
11/06/2018				
Allen, Michael	Document Liability fluctuations in Q3'18 analytical procedures based on liabilities being transferred to Subject to Compromise due to bankruptcy filing.	\$0.00	1.3	\$0.00
Allen, Michael	Review Q2 analytics workpaper balance sheet and prepare for Q3 analytic workpaper.	\$0.00	2.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Allen, Michael	Update documentation financial statement risk of material misstatement (ROMM) and close and consolidation ROMM based on notes received from T. Berland (Manager).	\$0.00	2.7	\$0.00
Berland, Taylor	Meet with J. Berry, B. Hartmann, K. Lauret, M. Lonnemann, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Berry, Jim	Review current quarter accounting issues.	\$0.00	0.8	\$0.00
Berry, Jim	Review current quarter reporting matters.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret (Deloitte) regarding accounting for store closures, goodwill impairment, and process for monthly operating reports.	\$0.00	0.6	\$0.00
Bougadis, Blake	Review the Sears real estate document database for lease data for store closures.	\$0.00	0.5	\$0.00
Chang, Stephen	Meet with L. McDonnell, M. Sullivan, A. Sasso, K. Lauret, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$0.00	0.5	\$0.00
Doster, Kiera	Read prior year Summary Memo and review other prior year workpapers	\$0.00	1.0	\$0.00
Dugan, Mike	Call with T. Hermanson (Deloitte) regarding sale tax accrual.	\$0.00	0.4	\$0.00
Dugan, Mike	Review company memo regarding sales tax accrual processes.	\$0.00	0.5	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Dugan, Mike	Discuss with R. Staros (Deloitte) to discuss sales tax accrual.	\$0.00	0.3	\$0.00
Dugan, Mike	Review prior year process and accrual memoranda completed by Deloitte & Touche regarding the need for reserves and company support for same.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss testing approach over management's intangible assets controls.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Coordinate with J. Kurpinski (Sears) and D. Adorno (Deloitte) on insufficient data provided for Kmart non-productive inventory testing on November 6th.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss issues incurred when updating materiality memorandum and supplement.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Review the inventory project plan.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with T. Berland, J. Berry, K. Lauret, M. Lonnemann, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Hermanson, Tom	Call with M. Dugan (Deloitte) regarding sale tax accrual.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding backup schedules, conversion testing, and access reviews.	\$0.00	0.9	\$0.00
Hoye, Jim	Follow up with SHC Information Technology Group for evidence for backup schedules testing and system authentication testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Finalize documentation for ability to promote changes to Sears-specific IT application.	\$0.00	0.3	\$0.00
Hoye, Jim	Review tools testing generic IDs documentation and send updates to M. Mohammed (Deloitte).	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Hoye, Jim	Prepare documentation for system authentication workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Reconcile overdue items needed for systems application testing from Internal Audit.	\$0.00	0.3	\$0.00
Hoye, Jim	Respond to internal emails for automatic calculation of Net Pay.	\$0.00	0.1	\$0.00
Hoye, Jim	Review tax rates application workpaper for automatic calculation of net pay and send email to M. Smietanski (Deloitte) regarding next steps.	\$0.00	0.3	\$0.00
Hoye, Jim	Email S. Khobralgade (Sears) regarding Point of Sale Polling controls and set up meeting,	\$0.00	0.1	\$0.00
Hoye, Jim	Review backup schedule evidence for sample selection.	\$0.00	0.2	\$0.00
Hoye, Jim	Select samples to test and draft evidence request to T. Williams (Sears) for System Authentication Testing.	\$0.00	0.4	\$0.00
Jain, Yash R	Review the understanding of the entity and it's environment with A. Jha (Deloitte) and clear review notes for same.	\$0.00	0.8	\$0.00
Jha, Abhinav	Assess documentation regarding independence compliance.	\$0.00	0.7	\$0.00
Jha, Abhinav	Review documentation related to understanding of the entity and it's environment with Y. Jain (Deloitte) and clear review notes for same.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with T. Berland, J. Berry, B. Hartmann, M. Lonnemann, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Perform analysis of pre and post petition general liabilities classifications.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Lonnemann, Malorie	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
McManus, Joseph	Wrap-up 401K Project in Deloitte Connect by downloading attachments and copy of the request list.	\$0.00	0.4	\$0.00
McManus, Joseph	Update internal audit report workpapers based on updated credentials, plan, and scoping provided by S. Haywood (Sears).	\$0.00	0.4	\$0.00
McShane, Connor	Draft Q3 2018 meeting agendas between Deloitte audit and Kmart Apparel business unit executives.	\$0.00	2.4	\$0.00
McShane, Connor	Review closed notes on sensitivity analysis on property fair value for risk assessment of ASC 360.	\$0.00	1.8	\$0.00
Nguyen, Donna	Update general ledger Essbase (client software database) pulls for new materiality calculations.	\$0.00	1.3	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss issues incurred when updating materiality memorandum and supplement.	\$0.00	1.4	\$0.00
Nguyen, Donna	Update materiality memorandum for third quarter numbers and bankruptcy impacts.	\$0.00	3.9	\$0.00
Nguyen, Donna	Review debtor-in-possession payment support requested from J. Goodin (Sears) for borrowings footnote tie out.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update third quarter project plan for progress on cash flow.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss testing approach over management's intangible assets controls.	\$0.00	0.9	\$0.00
Rosi, Matthew	Prepare fixed asset risk assessment workpaper and talk through questions with C. McShane (Deloitte).	\$0.00	4.5	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Rothstein, Louis	Prepare industry metrics for purposes of property impairment analysis	\$0.00	2.6	\$0.00
Smietanski, Meredith	Prepare Sears Hometown and Outlet and Lands' End Service Organization Control report comparison from 2017 to 2018 in preparation for the team to meet with client on updates.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding backup schedules, conversion testing, and access reviews.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Review MyAccess (grants automated approval) tools admin workpapers.	\$0.00	3.6	\$0.00
Staiger, Jt	Analyze team priorities and status on Q3 accounting matters.	\$0.00	0.7	\$0.00
Staiger, Jt	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, L. McDonnell, M. Lonnemann (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Staiger, Jt	Meet with K. Straub (Deloitte) to analyze going concern disclosure considerations for Sears Q3 10-Q.	\$0.00	0.7	\$0.00
Straub, Kelsey	Document analysis of the ability of the Company to remain a going concern subsequent to the third quarter	\$0.00	1.7	\$0.00
Straub, Kelsey	Document the Company's bankruptcy court timeline and the impact of each court date on the Company's third quarter and its relevance to the Company's going concern analysis.	\$0.00	1.7	\$0.00
Vajhala, Phani Kiran	Review business process control workpaper.	\$0.00	2.0	\$0.00
Weinert McDonnell, Lesley	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, M. Lonnemann, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Prepare for meetings with both Sears audit committee and Sears restructuring committee.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Weinert McDonnell, Lesley	Research quarterly review requirements for subsequent events related to Sears pension plan.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review disclosure benchmarking workpaper based on disclosure comparisons to Sears in the prior year and it's competitors.	\$0.00	0.2	\$0.00
Wolter, Devin	Prepare the Q3 tax specialist memo by looking for areas that need additional research.	\$0.00	1.7	\$0.00
11/07/2018				
Allen, Michael	Perform Q3 balance sheet analytical procedures- asses previous quarter procedures and identify necessary changes to be made for procedures performed this quarter	\$0.00	3.4	\$0.00
Allen, Michael	Update financial reporting control risk of material misstatement (ROMM) due to changes in control assumptions related to the bankruptcy.	\$0.00	1.8	\$0.00
Allen, Michael	Perform analytical procedures on various liabilities accounts and calculate fluctuations from year to year, quarter to quarter, etc.	\$0.00	2.4	\$0.00
Balester, Jennifer	Review self insurance data triangles	\$0.00	0.3	\$0.00
Berggren, Maureen	Discuss approach and relevance to risk of material misstatement (ROMM) with M. Lonnemann, P. Vajhala (Deloitte) regarding testing of general information technology controls.	\$0.00	0.3	\$0.00
Berggren, Maureen	Discuss approach and relevance to ROMM with M. Lonnemann, P. Vajhala, and M. Berggren (all Deloitte) regarding automated PeopleSoft controls.	\$0.00	0.3	\$0.00
Berry, Jim	Meet with D. Bradfield (Deloitte) on accounting for rejected leases on establishment of closed store reserve and related disclosure.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/07/2018				
Berry, Jim	Meet with L. McDonnell, K. Lauret (Deloitte) regarding accounting for store closures and related disclosures.	\$0.00	0.6	\$0.00
Berry, Jim	Discussion with K. Lauret, C. McShane (Deloitte) to formulate strategy to account for changes in accounting standards related to property, plant, and equipment.	\$0.00	0.2	\$0.00
Berry, Jim	Research accounting for leases related to closed stores reserves.	\$0.00	0.4	\$0.00
Bougadis, Blake	Assess closed store reserve data by using lease and sublease data to account for net present value, then compare differences to company's data.	\$0.00	3.8	\$0.00
Bougadis, Blake	Review Sears real estate document database data for store closure leases and subleases in order to account for debit and credit amounts in analysis.	\$0.00	4.0	\$0.00
Bradfield, Derek	Meet with J. Berry (Deloitte) on accounting for rejected leases on establishment of closed store reserve and related disclosure.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Call with J. Staiger, M. Lonnemann, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Coordinate with J. Kurpinski (Sears) and D. Adorno (Deloitte) regarding insufficient data provided for Kmart non-productive inventory testing on November 6th.	\$0.00	0.6	\$0.00
Hoye, Jim	Address review notes to IMA- new price interface and follow up with M. Reddy (Sears) regarding same.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze Internal Audit's workpaper for I2k provisioning.	\$0.00	0.2	\$0.00
Hoye, Jim	Review email correspondence regarding internal audit for backup schedules tools testing and system authentication testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/07/2018				
Hoye, Jim	Address notes and update documentation of access provisioning.	\$0.00	1.4	\$0.00
Hoye, Jim	Review new evidence for backup schedules.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for Point of Sale and Telluride matching automated control.	\$0.00	0.4	\$0.00
Hoye, Jim	Test infrastructure admin periodic access review.	\$0.00	1.3	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding repository managing software testing and system authentication.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell (Deloitte) regarding accounting for store closures and related disclosures	\$0.00	0.6	\$0.00
Lauret, Kyle	Discussion with K. Lauret, C. McShane (Deloitte) to formulate strategy to account for changes in accounting standards related to property, plant, and equipment.	\$0.00	0.2	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	2.1	\$0.00
Lonnemann, Malorie	Discuss approach and relevance to risk of material misstatement (ROMM) with P. Vajhala, M. Berggren (Deloitte) regarding testing of general information technology controls.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Call with J. Staiger, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
McManus, Joseph	Provide update to E. Morgan (Sears) regarding the updated timelines and scope of the RGIS (Third Party Service Provider) confirmation.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/07/2018				
McShane, Connor	Discussion with K. Lauret, C. McShane (Deloitte) to formulate strategy to account for changes in accounting standards related to property, plant, and equipment.	\$0.00	0.2	\$0.00
Nguyen, Donna	Coordinate with D. Cherry (Sears) to review Sears board of director minutes and materials from board of director meetings in the month of November.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update internal audit credentials memorandum for current team members.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update materiality memorandum for third quarter numbers and bankruptcy impacts.	\$0.00	2.1	\$0.00
Nguyen, Donna	Review pension settlement support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update third quarter project plan for progress on cash flow.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update materiality memorandum for bankruptcy changes.	\$0.00	3.8	\$0.00
Rothstein, Louis	Prepare analysis of market indices for purposes of property impairment analysis	\$0.00	2.6	\$0.00
Smietanski, Meredith	Call with J. Staiger, M. Lonnemann, T. Dixon, P. Vajhala (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Address notes for job scheduling data center network controls.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Meet with T. Williams (Sears Holdings Corporation) to identify which Sears and Kmart production servers patches were applied for the Audit period.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Assess the variants and escalate Sears and Sears auto store polling automation controls.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/07/2018				
Staiger, Jt	Call with M. Lonnemann, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Straub, Kelsey	Document analysis of the ability of the Company to remain a going concern subsequent to the third quarter	\$0.00	1.4	\$0.00
Straub, Kelsey	Prepare a summary of all new audit procedures to perform during the third quarter based on the filing of bankruptcy and new financial statement accounts	\$0.00	1.4	\$0.00
Vajhala, Phani Kiran	Discuss approach and relevance to risk of material misstatement (ROMM) with M. Lonnemann, M. Berggren (Deloitte) regarding testing of general information technology controls.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Call with J. Staiger, M. Lonnemann, T. Dixon, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret (Deloitte) regarding accounting for store closures and related disclosures.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Prepare for meetings to be held with Sears Restructuring Committee.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Prepare for meetings to be held with both Sears Office of the Chief Executive Officer and Sears Chief Restructuring Officer.	\$0.00	0.3	\$0.00
Yauch, Glenn	Review Verizon data breach report.	\$0.00	1.1	\$0.00
Yauch, Glenn	Discuss with E. Gee (Sears) on internal audit changes including timing and impact.	\$0.00	2.0	\$0.00
11/08/2018				
Adorno, Dan	Test accuracy of data file related to Kmart Non Productive Inventory calculation.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Allen, Michael	Create Q3 review project and upload client and contact information in order to facilitate information needed upload client from Deloitte contact in order to facilitate requests to the client	\$0.00	1.4	\$0.00
Allen, Michael	Update client contact information sheets onto the server of all IT and other advisory contacts who will be making client requests as well	\$0.00	1.6	\$0.00
Allen, Michael	Update client request spreadsheet that contains a variety of requests made by members of Deloitte team that have not yet been fulfilled by client.	\$0.00	2.1	\$0.00
Allen, Michael	Discuss with J. McManus (Deloitte) on how to prepare a set of client requests within the Deloitte SharePoint website.	\$0.00	0.7	\$0.00
Allen, Michael	Create Q3 review project and upload client requests in order to facilitate requests needed from the client	\$0.00	0.9	\$0.00
Balester, Jennifer	Compose project kickoff email to B. Beekman, K. Doster (Deloitte).	\$0.00	0.3	\$0.00
Balester, Jennifer	Discuss project scope and timing with B. Beekman, K. Doster (Deloitte).	\$0.00	0.3	\$0.00
Berggren, Maureen	Call with G. Yauch, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with R. Riecker (Sears), L. McDonnell (Deloitte) regarding 3rd quarter results and update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Berry, Jim	Meet with G. Ladley (Sears), L. McDonnell (Deloitte) regarding 3rd quarter results and update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.5	\$0.00
Berry, Jim	Meet with Deloitte attendees (L. McDonnell, L. Pesa and K. Lauret) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with A. Carr, B. Transier (Sears Restructuring Committee), L. McDonnell, J. Staiger (Deloitte) regarding update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.7	\$0.00
Bougadis, Blake	Analyze Kmart income statement analytic for variances in data.	\$0.00	1.3	\$0.00
Bougadis, Blake	Research differences to analyze Kmart income statement analytic for variances in data.	\$0.00	3.2	\$0.00
Bougadis, Blake	Assess the income statement analytic for Kmart for variances in data.	\$0.00	3.5	\$0.00
Castellano, Carrie	Discuss with J. McManus (Deloitte) outstanding client requests for Store and Distribution Center item trace-through procedures and updated timeline for completion.	\$0.00	0.8	\$0.00
Castellano, Carrie	Update Kmart Distribution Center narrative.	\$0.00	0.6	\$0.00
Castellano, Carrie	Draft email to S. Sahane, T. DiCicco (Sears) following up on additional testing for the Kmart distribution narrative requests made.	\$0.00	0.4	\$0.00
Chang, Stephen	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Dixon, Teagan (TJ)	Call with M. Berggren, G. Yauch, P. Vajhala, M. Smietanski (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Doster, Kiera	Participate in project kickoff call to discuss project scope and timing with J. Balester and B. Beekman.	\$0.00	0.3	\$0.00
Doster, Kiera	Read prior year Summary Memo and review other prior year workpapers.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review client requests related to distribution center price testing for November 5th.	\$0.00	1.1	\$0.00
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
Hermanson, Tom	Assess bankruptcy matters to affect the Tax Specialist Planning/Scoping Memo.	\$0.00	1.6	\$0.00
Hoye, Jim	Address review notes for Point of Sale and Telluride matching automated control and follow up with S. Sridhar (Sears) regarding same.	\$0.00	0.8	\$0.00
Hoye, Jim	Document workpaper for infrastructure admin periodic access review.	\$0.00	1.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding point of sale matching control, infrastructure admin periodic access review, and potential provisioning common control segregation of duties issues.	\$0.00	1.6	\$0.00
Jain, Yash R	Review the listing of Q3 independence e-mail confirmation and summary of alerts.	\$0.00	2.0	\$0.00
Jain, Yash R	Review the documentation for understanding of the entity and it's environment.	\$0.00	3.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Jain, Yash R	Update of the project plan in order to consider the appropriate allocation of the audit work.	\$0.00	0.7	\$0.00
Jha, Abhinav	Discuss with Y. Jain (Deloitte) the Sears Puerto Rico Tax schedule workpaper testing.	\$0.00	1.2	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
Lauret, Kyle	Review third quarter store closures analysis.	\$0.00	1.1	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	1.4	\$0.00
Liu, Sky	Draft emails to compliance system resource creators for the fees billed/accrued.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, J. Staiger, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
McManus, Joseph	Review M. Allen (Deloitte)'s updated documentation on close and consolidation (ROMM) workpaper.	\$0.00	0.8	\$0.00
McManus, Joseph	Discuss with C. Castellano (Deloitte) on outstanding client requests for Store and Distribution Center item trace-through procedures and updated timeline for completion.	\$0.00	0.8	\$0.00
McManus, Joseph	Review documentation over Quarter 3 Deloitte Signal risk factors.	\$0.00	0.9	\$0.00
McManus, Joseph	Send Internal Audit Plan, Scoping and Credentials to L. McDonnell (Deloitte).	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
McManus, Joseph	Prepare the Quarter 3 review server that will house completed masters as they are finalized.	\$0.00	0.4	\$0.00
McManus, Joseph	Review Final version of Quarter 3 Review "provided by client" requests listing before issuance to client.	\$0.00	0.4	\$0.00
McManus, Joseph	Review documentation of Quarter 3 Team independence compliance.	\$0.00	0.5	\$0.00
McManus, Joseph	Discuss with M. Allen(Deloitte) on how to prepare a set of client requests within the SharePoint website.	\$0.00	0.7	\$0.00
McManus, Joseph	Update Second Quarter Interim "Provided by Client" listing based on outstanding requests received from client contacts for inventory selections.	\$0.00	0.8	\$0.00
McShane, Connor	Close manager notes on sensitivity analysis on property fair value for risk assessment of ASC 360.	\$0.00	2.1	\$0.00
Mohammed, Muneer	Draft email summary of status call update topics.	\$0.00	0.3	\$0.00
Nguyen, Donna	Research Sears Holdings credit ratings.	\$0.00	0.3	\$0.00
Nguyen, Donna	Research Sears Roebuck Acceptance & Corp. credit ratings.	\$0.00	0.2	\$0.00
Nguyen, Donna	Coordinate with USI team member and SHC IT team to hold video conference control walkthroughs.	\$0.00	0.6	\$0.00
Nguyen, Donna	Pull general ledger numbers in Sears Essbase system for forecasted revenue numbers to use in materiality memorandum.	\$0.00	1.0	\$0.00
Nguyen, Donna	Update materiality memorandum to reflect Q3 numbers and bankruptcy impacts.	\$0.00	1.1	\$0.00
Nguyen, Donna	Update support for documentation of business unit and profit/loss control.	\$0.00	1.2	\$0.00
Nguyen, Donna	Review and update Connect for pension settlement support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Nguyen, Donna	Update third quarter project plan for progress on cash flow.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding point of sale matching control, infrastructure admin periodic access review, and potential provisioning common control segregation of duties issues.	\$0.00	1.6	\$0.00
Smietanski, Meredith	Meet with M. Berggren, G. Yauch, T. Dixon, P. Vajhala (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Update workpaper status agenda based on Senior, Manager, Senior Manager, and PPMD review queue and critical discussion topics for internal bi-weekly meeting.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Assess potential provisioning segregation of duties issues and the user volume for two specific applications as part of interim general IT control testing.	\$0.00	2.4	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
Staiger, Jt	Meet with A. Carr, B. Transier (Sears Restructuring Committee), J. Berry, L. McDonnell (Deloitte) regarding update on Chapter 11 filing, financing, and potential transactions	\$0.00	0.7	\$0.00
Straub, Kelsey	Edit and update summary of outstanding client support related to tradenames and liquidity testing for the week of 11/8 to be provided to client	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Call with T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of automated controls.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Weinert McDonnell, Lesley	Prepare memo describing permissibility of audit services to be performed for Sears outside of the base recurring audit (required procedure under Public Company Accounting Oversight Board auditing standards).	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Prepare for quarterly update meeting with engagement quality control reviewer and focused support program partner assignee.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Complete documentation of independence considerations required under Public Company Accounting Oversight Board auditing standards for Sears 2018 audit.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Prepare for meeting to be held with Sears General Counsel.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with G. Ladley (Sears), J. Berry (Deloitte) regarding 3rd quarter results and update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with R. Riecker (Sears), J. Berry (Deloitte) regarding 3rd quarter results and update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with A. Carr, B. Transier (Sears Restructuring Committee), J. Berry, J. Staiger (Deloitte) regarding update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Prepare for meeting to be held with Sears Office of the Chief Executive Officer.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Williams, Adam	Meet with E. Gee, S. Haywood, J. Goodin (Sears) to discuss Sears internal audit's ability to assist management with internal control considerations associated with the bankruptcy filing and status of meetings to be scheduled.	\$0.00	0.4	\$0.00
Yauch, Glenn	Meet with M. Berggren, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
11/09/2018				
Allen, Michael	Document findings for testing of Puerto Rico stores' inventory based on confirmations obtained from a third party service provider	\$0.00	1.1	\$0.00
Allen, Michael	Review bankruptcy independence memo highlighting independence concerns - new CEO hire.	\$0.00	0.3	\$0.00
Allen, Michael	Review inventory valuation confirmations obtained from a third party service provider	\$0.00	1.2	\$0.00
Allen, Michael	Review notes from J. McManus (Deloitte) regarding documentation of our testing of inventory stores (Domestic) and our findings a third party service provider's own independent confirmations	\$0.00	0.9	\$0.00
Bougadis, Blake	Research differences for variances in data to the analysis of Kmart income statement analytic.	\$0.00	1.7	\$0.00
Bougadis, Blake	Analyze Kmart income statement analytic for variances in data and began initial investigations into differences.	\$0.00	1.7	\$0.00
Enkhbayar, Tuya	Discuss with S. Liu (Deloitte) regarding request fee for audit committee schedule.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/09/2018				
Fitzgerald, Connor	Coordinate with J. Kurpinski (Sears) and D. Adorno (Deloitte) on questions arising from Kmart non-productive inventory testing on November 9th.	\$0.00	0.6	\$0.00
Hoye, Jim	Update documentation and address notes for ability to promote to Sears-specific IT application.	\$0.00	0.6	\$0.00
Hoye, Jim	Update ability to promote subversion workpaper with new evidence from client and follow up regarding same.	\$0.00	0.3	\$0.00
Hoye, Jim	Review backup schedule evidence received and follow up with V. Desai (Sears).	\$0.00	0.2	\$0.00
Jain, Yash R	Review the Deloitte Entity Search and Compliance system verification listing prepared by J. Abhinav (Deloitte).	\$0.00	2.3	\$0.00
Kohn, Barry	Review amendment to the audit engagement letter.	\$0.00	0.3	\$0.00
Liu, Sky	Discuss 2018 Tax Audit Committee fee schedule with T. Enkhbayar (Deloitte).	\$0.00	0.8	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	2.2	\$0.00
Liu, Sky	Discuss with S. Liu (Deloitte) regarding request fee for audit committee schedule.	\$0.00	0.6	\$0.00
McManus, Joseph	Update the Quarter 3 project plan for current review status of Deloitte Signal and Independence workpapers.	\$0.00	0.5	\$0.00
McManus, Joseph	Close notes on signal risk factors workpaper.	\$0.00	0.6	\$0.00
McManus, Joseph	Close notes on signal risk factors workpaper.	\$0.00	0.8	\$0.00
McManus, Joseph	Review summary of distribution center sampling results workpaper prepared by C. Castellano (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Close manager notes on documentation of Quarter 3 Review documentation of team independence compliance.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/09/2018				
McManus, Joseph	Submit Quarter 3 Review "Provided by client listing" to S. Brokke (Sears) for client approval.	\$0.00	0.1	\$0.00
McManus, Joseph	Review Manteno, IL Distribution Center Unit#440 physical inventory count documentation.	\$0.00	0.2	\$0.00
McShane, Connor	Draft Q3 2018 meeting agendas between Deloitte audit and Kmart Apparel business unit executives.	\$0.00	1.4	\$0.00
Nanda, Priyanka	Review documentation regarding independence compliance for Quarter 3.	\$0.00	1.0	\$0.00
Nguyen, Donna	Update third quarter project plan for property, plant, and equipment cash flow status.	\$0.00	0.4	\$0.00
Nguyen, Donna	Coordinate board minutes and materials with team.	\$0.00	1.0	\$0.00
Nguyen, Donna	Update internal audit credentials memorandum for current team members.	\$0.00	1.7	\$0.00
Nguyen, Donna	Update documentation of business unit profit and loss control for August selection.	\$0.00	0.8	\$0.00
Nguyen, Donna	Update documentation of business unit profit and loss control for additional support received for the August selection.	\$0.00	0.8	\$0.00
Nguyen, Donna	Review and update Connect for debtor-in-possession payment support requested from J. Goodin (Sears) for borrowings footnote tie out.	\$0.00	0.1	\$0.00
Nguyen, Donna	Provide guidance to C. Castellano (Deloitte) on how to update inventory workpaper.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Close the same, all-encompassing manager notes on change management interim workpapers.	\$0.00	3.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/09/2018				
Smietanski, Meredith	Populate the server listing for 79 applications/systems from T. Gore's (Sears Holdings Corporation) system extraction.	\$0.00	1.4	\$0.00
Sorenson, Peter	Close notes on Q3 summary of alerts testing.	\$0.00	0.7	\$0.00
Straub, Kelsey	Edit project plan to adjust workstream areas and team due dates based on the Company's revised timeline to file their third quarter 2018 earnings	\$0.00	0.7	\$0.00
Straub, Kelsey	Respond to D. Nguyen's (Deloitte) questions on Company's bankruptcy timeline and rejected leases in order to document audit materiality for the quarter	\$0.00	0.2	\$0.00
Straub, Kelsey	Update documentation in memo on going concern based on the Company's revised credit ratings and newly announced store closures	\$0.00	0.3	\$0.00
Straub, Kelsey	Document high level executive departures during the third quarter in our memo summarizing the audit plan for the third quarter 2018	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review tools and access provisioning workpapers related to Sarbanes-Oxley.	\$0.00	3.0	\$0.00
Weinert McDonnell, Lesley	Review quarterly workpapers related to independence and financial risk monitoring connected with 3rd quarter interim review procedures.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review revised engagement letter addendum.	\$0.00	0.6	\$0.00
11/10/2018				
Hoye, Jim	Update documentation for Point of Sale and Telluride matching control.	\$0.00	0.6	\$0.00
Hoye, Jim	Finalize documentation for National Disbursements Journal accrual process.	\$0.00	0.4	\$0.00
Hoye, Jim	Finalize documentation for PeopleSoft HR automated controls.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/10/2018				
Jha, Abhinav	Create management representation letter for Q3 2018 on Deloitte's resource designed to streamline standard documentation preparation.	\$0.00	2.2	\$0.00
Jha, Abhinav	Prepare management representation letter for Q3 2018 on Deloitte's resource designed to streamline standard documentation preparation.	\$0.00	2.4	\$0.00
Liu, Sky	Draft emails to Chainani, Kamlesh, Jain, Pinkesh (Deloitte Tax) requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	1.2	\$0.00
11/11/2018				
Hoye, Jim	Draft email to M. Reddy (Sears) and C. McShane (Deloitte) regarding pricing interface controls and rent expense Kmart control.	\$0.00	0.4	\$0.00
Liu, Sky	Draft emails to Alamuddin, Darcy and Raj, Mano (Deloitte Tax) requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.4	\$0.00
Liu, Sky	Draft emails to Chiu, Jennie, Batra, Promod, Handa, Kabir (Deloitte Tax) requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	1.2	\$0.00
McManus, Joseph	Clear first round of senior notes on the inventory risk assessment.	\$0.00	0.6	\$0.00
McManus, Joseph	Continue to clear first round of senior notes on the inventory risk assessment.	\$0.00	0.6	\$0.00
11/12/2018				
Allen, Michael	Update documentation of our analytical procedures performed on asset accounts highlighting the various recent changes that occurred post close.	\$0.00	1.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Allen, Michael	Meet with K. Straub, C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Allen, Michael	Discuss balance sheet analytics workpaper with K. Straub (Deloitte).	\$0.00	1.2	\$0.00
Allen, Michael	Assess client support regarding explanations in various liability accounts and consider whether these fluctuations appear reasonable	\$0.00	1.4	\$0.00
Allen, Michael	Update documentation of our analytical procedures performed on liability accounts highlighting the various recent changes that occurred post close.	\$0.00	1.3	\$0.00
Allen, Michael	Assess client support regarding explanations in various asset accounts and consider whether these fluctuations appear reasonable	\$0.00	1.7	\$0.00
Berggren, Maureen	Review administrator access work paper for the supporting general information technology control tools.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review automated controls in the inventory and property business cycles.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review pension automated controls.	\$0.00	0.4	\$0.00
Berland, Taylor	Review and address notes on Deloitte's risk assessment tool used to predict potential risks using trend and regression analysis.	\$0.00	0.5	\$0.00
Berland, Taylor	Review the summary of review procedures of interim financial information.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Berry, Jim	Meet with A. Reese, W. Kunkler, T. Tisch (Sears Holdings Audit Committee), L. McDonnell, J. Staiger (Deloitte) to provide an update on the interim 10-Q filing process and accounting matters.	\$0.00	0.5	\$0.00
Berry, Jim	Review overall engagement team quarter plan and key issue identification.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with L. McDonnell, B. Mashburn, B. Kohn, J. Staiger, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00
Billie, Jaclyn	Meet with J. Colletti (Deloitte) regarding the client's general ledger system, using the client's Outlook, and tracking the status of engagement workpapers.	\$0.00	1.1	\$0.00
Billie, Jaclyn	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Bougadis, Blake	Analyze the Sears income statement analytic for variances to identify where investigations in differences are necessary, as well as providing footnote references.	\$0.00	4.0	\$0.00
Bougadis, Blake	Analyze Sears income statement analytic for variances in data to begin investigation into differences, as well as providing footnote references.	\$0.00	2.1	\$0.00
Bougadis, Blake	Analyze Kmart income statement analytic for variances in data to begin investigations into differences, as well as providing footnote references.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Castellano, Carrie	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Chang, Stephen	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Colletti, James	Review inventory valuation analytical procedure Quarter 3 workpaper procedures with J. McManus (Deloitte).	\$0.00	0.3	\$0.00
Colletti, James	Review the Inventory Valuation Analytical Procedures workpaper to check for any necessary footnote revisions.	\$0.00	1.3	\$0.00
Colletti, James	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Colletti, James	Meet with J. Billie (Deloitte) regarding the client's general ledger system, using the client's Outlook, and tracking the status of engagement workpapers.	\$0.00	1.1	\$0.00
Colletti, James	Learn how to utilize Sears general ledger querying tool.	\$0.00	0.5	\$0.00
Colletti, James	Pull Q3 2017 inventory data from Sears general ledger querying tool for Inventory Valuation documentation.	\$0.00	0.8	\$0.00
Colletti, James	Pull Q3 2018 inventory data from Sears general ledger querying tool for Inventory Valuation documentation.	\$0.00	0.8	\$0.00
Colletti, James	Prepare Inventory Valuation Analytical Procedures with inventory data pulled from the Sears general ledger querying tool.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Fitzgerald, Connor	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Document topics of discussion following the Hardlines management meeting.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Prepare agenda for discussion with Hardlines management.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Hartmann, Becky	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Hoye, Jim	Update backup schedules documentation.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M Smietanski (Deloitte), and S. Khobragade (Sears) for Point of Sale polling controls.	\$0.00	1.0	\$0.00
Hoye, Jim	Prepare for polling controls meeting.	\$0.00	0.3	\$0.00
Hoye, Jim	Send follow up email to K. Riordan (Deloitte) about Point of Sale polling controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Close notes for Point of Sale and Telluride matching control.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Mohammed (Deloitte), P. Barton (Sears) for backup software testing.	\$0.00	0.4	\$0.00
Jain, Yash R	Discuss with H. Jaiswal, A. Jha, T. Sal, P. Nanda (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Jaiswal, Himanshu	Discuss with Y. Jain, A. Jha, T. Sal, P. Nanda (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00
Jha, Abhinav	Discuss with Y. Jain, H. Jaiswal, T. Sal, P. Nanda (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00
Jha, Abhinav	Prepare management representation letter for Q3 2018.	\$0.00	2.0	\$0.00
King, Elizabeth	Document gross margin council meeting held on November 1, 2018.	\$0.00	3.8	\$0.00
King, Elizabeth	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
King, Elizabeth	Review Sears revenue transaction flow testing workpaper.	\$0.00	3.8	\$0.00
Kohn, Barry	Meet with J. Berry, L. McDonnell, B. Mashburn, J. Staiger, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00
Lauret, Kyle	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, B. Mashburn, B. Kohn, J. Staiger (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00
Lauret, Kyle	Analyze Sears third quarter project plan and list of responsibilities to compare against Sears' current quarter filing timeline.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Liu, Sky	Draft email to P. Joshi, D. Dangi (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.4	\$0.00
Liu, Sky	Draft email to Attias, Guy, Gollner, Nicole (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.4	\$0.00
Liu, Sky	Draft email to Corretjer, Michelle, Martinez Calero, Javier (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to N. Shingala, A. Adukia (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to A. Ho and W. Wu (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to Chopra, Anjlika, Chanchlani, Rajesh (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to T. Enkhbayar (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to S. Kumar and B. Gaurav (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Mashburn, Brian	Meet with J. Berry, L. McDonnell, B. Kohn, J. Staiger, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.5	\$0.00
McManus, Joseph	Meet with C. McShane, K. Straub (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
McManus, Joseph	Review Third Quarter Inventory Valuation Analytical Procedure workpaper prepared by J. Colletti (Deloitte).	\$0.00	0.2	\$0.00
McManus, Joseph	Review inventory valuation analytical procedure Quarter 3 workpaper procedures.	\$0.00	0.3	\$0.00
McManus, Joseph	Coordinate requests with T. Clark (Sears) for follow-ups on preparation of general ledger Interface Control and Unit to VFS Cube Reconciliation daily balancing controls.	\$0.00	0.3	\$0.00
McManus, Joseph	Update documentation of signal risk assessment profile based on review by L. McDonnell (Deloitte).	\$0.00	0.1	\$0.00
McManus, Joseph	Prepare Quarter 3 Soft Home Business Unit meeting agenda for meeting to be held week of November 19th.	\$0.00	0.2	\$0.00
McManus, Joseph	Prepare documentation of Engagement Quality Control Review quarter 3 workpaper.	\$0.00	0.6	\$0.00
McManus, Joseph	Clear first round of senior notes on the inventory risk assessment.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
McManus, Joseph	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
McManus, Joseph	Update year end project plan for current state of Service Organization Controls Type 1 Report related controls.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with E. Morgan (Sears) for procedures over review and finalizing the inventory balances confirmation letter.	\$0.00	0.5	\$0.00
McManus, Joseph	Review RGIS confirmation draft before sending to manager.	\$0.00	0.6	\$0.00
McShane, Connor	Draft conflict check memo for new Sears executive, G. Ladley (Sears), based on responses received from persons responsible in conflict check report.	\$0.00	1.2	\$0.00
McShane, Connor	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
McShane, Connor	Draft conflict check memo for new Sears executive, G. Ladley (Sears), based on responses received from persons responsible in conflict check report.	\$0.00	2.4	\$0.00
McShane, Connor	Meet with K. Straubs, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Mohammed, Muneer	Meet with J. Hoyer (Deloitte), P. Barton (Sears) for backup software testing.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Nanda, Priyanka	Discuss with Y. Jain, H. Jaiswal, T. Sal, A. Jha (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00
Nanda, Priyanka	Review with T. Sal (Deloitte) the management representation letter for Quarter 3.	\$0.00	1.7	\$0.00
Nguyen, Donna	Format Q3 trial balances and send to Deloitte India team.	\$0.00	1.0	\$0.00
Nguyen, Donna	Review and update Connect for payment-in-kind interest support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update base project plan for business unit forecasted and actual profit and loss controls.	\$0.00	0.3	\$0.00
Nguyen, Donna	Review Q3 capital contracts to send selections to manager.	\$0.00	1.4	\$0.00
Nguyen, Donna	Update general ledger numbers for Q3 trial balances.	\$0.00	3.9	\$0.00
Nguyen, Donna	Obtain and send over board minute materials to Deloitte India team.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Nguyen, Donna	Follow-up meeting with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.4	\$0.00
Nguyen, Donna	Send cash flow to Deloitte India team to roll forward for Q3'18 review.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Riordan, Katy	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Riordan, Katy	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.3	\$0.00
Rosi, Matthew	Prepare the discussion agendas for Q3 meeting documentations.	\$0.00	2.3	\$0.00
Rosi, Matthew	Follow-up meeting with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Sal, TANMOY	Discuss with Y. Jain, H. Jaiswal, A. Jha, P. Nanda (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00
Sal, TANMOY	Review with P. Nanda (Deloitte) the management representation letter for Quarter 3.	\$0.00	1.7	\$0.00
Sal, TANMOY	Review of the third quarter management representation letter.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Assess inventory management system migration impact on mainframe applications.	\$0.00	1.7	\$0.00
Smietanski, Meredith	Test pre-approved ruleset provisioning, applicable to multiple controls.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Controls testing updates and outstanding follow-ups to be communicated to Internal Audit/IT compliance.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Smietanski, Meredith	Update internal audit outstanding items agenda and compile agendas in preparation for internal audit weekly meeting and financial audit team progress meeting week of 11/12.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), and S. Khobragade (Sears) for Point of Sale polling controls.	\$0.00	1.0	\$0.00
Sorenson, Peter	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Sorenson, Peter	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Staiger, Jt	Meet with A. Reese, W. Kunkler, (Sears Holdings Audit Committee), J. Berry, L. McDonnell (Deloitte) to provide an update on the interim 10-Q filing process and accounting matters.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, B. Mashburn, B. Kohn, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00
Straub, Kelsey	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Straub, Kelsey	Discuss balance sheet analytics workpaper with M. Allen (Deloitte).	\$0.00	1.2	\$0.00
Straub, Kelsey	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Controls testing updates and outstanding follow-ups to be communicated to Internal Audit/IT compliance.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review presentation and disclosure risk of misstatement workbooks for the 2018 Sears base audit.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Document meeting minutes from discussions with R. Riecker, G. Ladley (Sears) as a required procedure for the Q3 2018 interim review.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review third quarter documentation to provide feedback on consideration for accounting and failure risk using Deloitte's risk assessment tool used to predict potential risks using trend and regression analysis.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with A. Reese, W. Kunkler, (Sears Holdings Audit Committee), J. Berry, J. Staiger (Deloitte) to provide an update on the interim 10-Q filing process and accounting matters.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review documentation of quarterly review procedures plan and consideration of alternative procedures required under Chapter 11.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, B. Mashburn, B. Kohn, J. Staiger, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Berggren, Maureen	Review job access review controls.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, S. Chang (Deloitte) to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Berry, Jim	Review of the Q3 performance summary for the Sears engagement.	\$0.00	0.4	\$0.00
Berry, Jim	Meet with J. Staiger, C. Fitzgerald (Deloitte) and D. Schwartz, D. Hopp (Sears) to discuss the Hardlines business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with J. Staiger, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement	\$0.00	0.8	\$0.00
Berry, Jim	Research additional aspects of accounting standards related to property, plant, and equipment for Q3 specific to closed stores.	\$0.00	0.7	\$0.00
Bougadis, Blake	Analyze Kmart income statement analytic for differences in data to identify where investigation is needed, as well as providing footnote references.	\$0.00	3.8	\$0.00
Bougadis, Blake	Perform data pulls from Sears general ledger querying tool for the Sears income statement analytic to support changes in revenue.	\$0.00	0.7	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Bougadis, Blake	Pull data from Sears general ledger querying tool for the Kmart income statement analytic to support changes in revenue.	\$0.00	0.8	\$0.00
Bougadis, Blake	Analyze Sears income statement analytic to determine where variance investigation is needed, as well as providing footnote references.	\$0.00	2.5	\$0.00
Castellano, Carrie	Review non-automated controls related to inventory.	\$0.00	2.5	\$0.00
Castellano, Carrie	Create a tracker for testing related to the inventory automated/non-automated controls.	\$0.00	2.2	\$0.00
Castellano, Carrie	Update Kmart distribution center walkthrough based on support detail received from S. Sahane (Sears).	\$0.00	0.9	\$0.00
Castellano, Carrie	Review automated controls related to inventory.	\$0.00	2.4	\$0.00
Chang, Stephen	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, T. Berland to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Chang, Stephen	Meet with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte) to discuss manager priorities including review of staff work in relations to the quarterly disclosures in third quarter 10-Q.	\$0.00	0.4	\$0.00
Colletti, James	Review Q3 2018 inventory data pull from Sears general ledger querying tool related to the automated/non-automated control testing.	\$0.00	0.2	\$0.00
Colletti, James	Perform check from third quarter Inventory Valuation Analytical Procedures to the Balance Sheet to ensure the data ties.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Colletti, James	Prepare Sears control owner certification log memo with use of the internal control update for the third quarter.	\$0.00	1.1	\$0.00
Colletti, James	Inspect the 7 workpapers referenced through both the control owner certification log memo and the internal control update to assess correctness.	\$0.00	3.5	\$0.00
Fitzgerald, Connor	Update the base audit project plan statuses on inventory valuation controls for October 31st.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review inventory interface controls associated with the Sears Hometown and Lands End reports.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Document topics of discussion following the Home Services management meeting	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Prepare agenda for meeting with Home Services management	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Meet with J. Berry, J. Staiger (Deloitte) and D. Schwartz, D. Hopp (Sears) to discuss the Hardlines business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with B. Mallaro, K. Lauret (Deloitte), M. Bowling, J. Barnes (Sears) to discuss the Home Services business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with J. Staiger, K. Lauret, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Hartmann, Becky	Perform update to reflect changes of the engagement profile and continuance form within the Deloitte system for the Sears Holdings 2018 Savings Plans.	\$0.00	0.7	\$0.00
Hartmann, Becky	Meet with J. Berry, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Hoye, Jim	Test newly provided backups schedules.	\$0.00	0.4	\$0.00
Hoye, Jim	Sending follow up emails to internal audit for outstanding evidence needed for testing for PeopleSoft system.	\$0.00	0.4	\$0.00
Hoye, Jim	Reconcile outstanding access review items from Internal Audit.	\$0.00	0.5	\$0.00
Hoye, Jim	Finalize documentation for Virtual Private Network testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Finalize ability to promote to subversion documentation.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding backup schedules, pricing interface controls, and automated controls.	\$0.00	0.7	\$0.00
Hoye, Jim	Review evidence for Sears and Sears Auto Point of Sale	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Update the Q3'18 cash flow workpaper.	\$0.00	1.1	\$0.00
Jaiswal, Himanshu	Review the prior year Q3'18 cash flow workpaper to assess for current year changes.	\$0.00	1.1	\$0.00
Jaiswal, Himanshu	Pull numbers from Sears general ledger querying tool for the consolidated Balance Sheet and Income Statement Q3'18 trial balances.	\$0.00	2.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Jaiswal, Himanshu	Perform structural updates to the consolidated Balance Sheet and Income Statement, Sears Q3 trial balances.	\$0.00	2.3	\$0.00
Jha, Abhinav	Update of the consolidated Balance Sheet and Income Statement workpapers with latest number pulled from client's general ledger and send the updates across to the team members.	\$0.00	1.5	\$0.00
Jha, Abhinav	Update documentation for Kmart and Sears Full Line Stores substantive analytical procedures.	\$0.00	2.3	\$0.00
Jha, Abhinav	Review and amend notes related to debtor-in-possession information for Sears Management Representation letter	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with B. Mallaro, C. Fitzgerald (Deloitte), M. Bowling, J. Barnes (Sears) to discuss the Home Services business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Staiger, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Berry, J. Staiger, R. Hartmann, A. Williams, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Liu, Sky	Update Preapproval Summary and Reconciliation based on service description for proxy.	\$0.00	0.8	\$0.00
Liu, Sky	Compile executed statement of work/engagement letter/work order for the compliance program.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	0.6	\$0.00
Liu, Sky	Update workpaper 2431 (Tax Notes) Preapproval Summary and Reconciliation of Proxy with affiliate contacts information.	\$0.00	1.4	\$0.00
Liu, Sky	Update Preapproval Summary and Reconciliation based on service description for proxy.	\$0.00	1.6	\$0.00
Lonnemann, Malorie	Meet with J. McManus (Deloitte) to discuss updated inventory valuation procedures for the Quarter 3 review.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret, R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.8	\$0.00
Mallaro, Brian	Meet with C. Fitzgerald, K. Lauret (Deloitte), M. Bowling, J. Barnes (Sears) to discuss the Home Services business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
McManus, Joseph	Review documentation of inventory interface controls prepared by C. Castellano (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Update the Quarter 3 "provided by client" listing to add new engagement members and update timeline of inventory requests.	\$0.00	0.9	\$0.00
McManus, Joseph	Create Service Organization Controls Type 1 Report controls tracker.	\$0.00	1.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
McManus, Joseph	Meet with M. Lonnemann (Deloitte) to discuss updated inventory valuation procedures for the Quarter 3 review.	\$0.00	0.2	\$0.00
McManus, Joseph	Coordinate with T. Clark (Sears) for follow-ups on preparation of General Ledger Interface Control and Unit to VFS Cube Reconciliation daily balancing controls and additional selections made.	\$0.00	0.4	\$0.00
McShane, Connor	Meet with K. Lauret (Deloitte), J. Drosopolous (Sears) to discuss avoidable transfers accounting implications and asset held for sale classification during bankruptcy impacts on third quarter financial reporting.	\$0.00	0.6	\$0.00
Nanda, Priyanka	Review of tasks assigned for Quarter 3 cash flow items.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Review of tasks assigned related to Quarter 3 management representation letter items.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review and update Connect for payment-in-kind interest support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.3	\$0.00
Nguyen, Donna	Pull general ledger numbers for property, plant and equipment (PP&E) cash flow to assess properties.	\$0.00	2.8	\$0.00
Nguyen, Donna	Update property, plant and equipment (PP&E) cash flow.	\$0.00	1.9	\$0.00
Nguyen, Donna	Roll forward property, plant and equipment cash flow for quarterly review.	\$0.00	1.9	\$0.00
Nguyen, Donna	Update base project plan for business unit forecasted and actual profit and loss controls.	\$0.00	0.2	\$0.00
Pesa, Lauren	Meet with K. Lauret (Deloitte), J. Drosopolous (Sears) in regards to guidance summary related to lease accounting matters and next steps, lease related matters.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Rosi, Matthew	Review and update Q3 meeting agendas accordingly based on feedback from management, specifically for bankruptcy approaches.	\$0.00	0.8	\$0.00
Sal, TANMOY	Review the Management Representation Letter to update the matters related to chapter 11 filing to be included in the Management Representation Letter for Q3.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding backup schedules, pricing interface controls, and automated controls.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Review potential segregation of duties conflicts on the PeopleSoft general ledger, rent expense, and pricing controls.	\$0.00	3.9	\$0.00
Staiger, Jt	Meet with J. Berry, C. Fitzgerald (Deloitte) and D. Schwartz, D. Hopp (Sears) to discuss the Hardlines business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Staiger, Jt	Analyze Q3 accounting matters, which emphasis on Deloitte approach to audit with bankruptcy considerations.	\$0.00	1.7	\$0.00
Staiger, Jt	Meet with K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00
Straub, Kelsey	Investigate fluctuations in the Company's liability balances, including pension balance from third quarter 2017 to third quarter 2018	\$0.00	1.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Straub, Kelsey	Investigate fluctuations in the Company's tax balances, including property tax, payroll tax and income tax from third quarter 2017 to third quarter 2018	\$0.00	3.9	\$0.00
Williams, Adam	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
11/14/2018				
Allen, Michael	Assess client support received explaining fluctuations of asset accounts found in analytical procedures	\$0.00	0.6	\$0.00
Allen, Michael	Update documentation of analytical procedures performed on Q3'18 based on client support received that explain the fluctuations of a variety of accounts.	\$0.00	0.6	\$0.00
Allen, Michael	Update documentation balance sheet analytic (Liabilities section) regarding significant changes due to liabilities being transferred to subject to compromise because of the bankruptcy filing.	\$0.00	3.8	\$0.00
Allen, Michael	Meet with K. Stopen (SHC) to discuss the updated Q3'18 general ledger and balance sheet fluctuations.	\$0.00	0.7	\$0.00
Allen, Michael	Update changes in the general ledger via Essbase (client general ledger database) system for Q3'18 balance sheet analytic.	\$0.00	1.2	\$0.00
Berland, Taylor	Call with J. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Berland, Taylor	Meet with K. Straub, Y. Jain, P. Nanda (Deloitte) to discuss status of Sears Quarter 3 10-Q related projects sent to India team and timeline of reviews.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with C. McShane (Deloitte) to discuss store and lease impairment for Q3 and updated asset risk assessment for year end.	\$0.00	0.6	\$0.00
Berry, Jim	Review of goodwill related research performed by use of Deloitte resources.	\$0.00	0.3	\$0.00
Bougadis, Blake	Perform data pulls from Sears general ledger querying tool for the Kmart income statement analytic to support changes in revenue.	\$0.00	0.6	\$0.00
Bougadis, Blake	Pull data from Sears general ledger querying tool for the Kmart income statement analytic to support changes in revenue and investigate variances.	\$0.00	0.7	\$0.00
Bougadis, Blake	Pull from Sears querying tool (Essbase) for general ledger pulls for Kmart transaction testing balance support.	\$0.00	1.1	\$0.00
Bougadis, Blake	Update Kmart income statement analytics for materiality thresholds and investigate new accounts that fell into the new threshold.	\$0.00	1.5	\$0.00
Bougadis, Blake	Update Sears income statement analytics for materiality and investigate new accounts that fell into threshold.	\$0.00	1.8	\$0.00
Castellano, Carrie	Meet with C. Fitzgerald (Deloitte) discuss inventory service organization controls and how to test them for the current year.	\$0.00	1.2	\$0.00
Castellano, Carrie	Request system reports from K. Moskow (Sears) to complete automated control testing.	\$0.00	2.1	\$0.00
Castellano, Carrie	Update of service organization controls tracker of who to reach out to for certain reports needed to verify controls.	\$0.00	2.7	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Colletti, James	Review inventory observation workpaper to assess the accuracy of the general ledger pulls retrieved from Sears query tool.	\$0.00	1.0	\$0.00
Colletti, James	Review data pulls from Sears general ledger querying tool to assess whether they properly match to the Inventory Observation workpaper.	\$0.00	2.5	\$0.00
Colletti, James	Update the Inventory Valuation Analytical Procedures based off of new approach to include bankruptcy considerations.	\$0.00	2.9	\$0.00
Dixon, Teagan (TJ)	Call with J. Staiger, M. Lonnemann, T. Berland, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Update client request list for R. Buenaventura (Sears) for inventory cost change controls.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Meet with C. Castellano (Deloitte) discuss inventory service organization controls and how to test them for the current year.	\$0.00	1.2	\$0.00
Hoye, Jim	Test PeopleSoft control with new evidence received.	\$0.00	0.3	\$0.00
Hoye, Jim	Document testing of PeopleSoft control.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.5	\$0.00
Hoye, Jim	Address security configuration testing notes.	\$0.00	0.9	\$0.00
Hoye, Jim	Discuss with S. Khobragade, T. Williams (Sears), M. Smietanski, K. Riordan (Deloitte) regarding point of sales systems polling controls.	\$0.00	0.6	\$0.00
Hoye, Jim	Review infrastructure admin access.	\$0.00	0.8	\$0.00
Hoye, Jim	Perform backup schedules testing and documentation.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Hoye, Jim	Email correspondence and recap emails for Sears and Sears Auto Point of Sale polling controls meetings.	\$0.00	0.7	\$0.00
Hoye, Jim	Update documentation for pricing interface control.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with S. Khobragade, T Williams (Sears), M. Smietanski, K. Riordan (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.7	\$0.00
Hoye, Jim	Prepare for Sears and Sears Auto Point of Sale polling meeting through threshold calculation and checks.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding backups testing.	\$0.00	0.3	\$0.00
Jain, Yash R	Meet with K. Straub, T. Berland, P. Nanda (Deloitte) to discuss status of Sears Quarter 3 10-Q related projects sent to team and timeline of reviews.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Document footnotes for Equity in the workpapers for Earnings Per Share, Common, Paid In Capital, Non-Controlling Interest, and Treasury.	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Update tracker on Sears and Kmart Transaction Testing to send to team for review.	\$0.00	1.6	\$0.00
Jaiswal, Himanshu	Update the Q3'18 Statement of Comprehensive Income Analytic from prior year numbers and formats to current year data.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Update the Earnings Per Share for Q3'18.	\$0.00	2.6	\$0.00
Jha, Abhinav	Update of the consolidated Balance Sheet and Income Statement workpapers with latest number pulled from client's general ledger and sending the updates across to the team members.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Jha, Abhinav	Update the Purchase Agreement Revenue Risk Assessment and it's supplement with the numbers pulled from the Sears general ledger querying tool.	\$0.00	1.8	\$0.00
Kohn, Barry	Review background investigation and conflict checks for two new executives and one new audit committee member.	\$0.00	0.5	\$0.00
Lauret, Kyle	Review agenda for third quarter meeting with Sears Home Services business unit as part of quarterly review procedures.	\$0.00	0.8	\$0.00
Lauret, Kyle	Prepare for third quarter real estate meeting in conjunction with required quarterly review procedures.	\$0.00	0.9	\$0.00
Lauret, Kyle	Prepare for meeting to discuss the Home Services business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Liu, Sky	Compile executed statement of work/engagement letter/work Order for independence matters.	\$0.00	0.8	\$0.00
Liu, Sky	Update fees for preapproved summary and reconciliation of proxy.	\$0.00	1.2	\$0.00
Liu, Sky	Address manager comments on executed statement of work/engagement letter/work Order for independence matters.	\$0.00	1.4	\$0.00
Liu, Sky	Address manager notes on fees on the preapproved summary and reconciliation of proxy.	\$0.00	2.2	\$0.00
Lonnemann, Malorie	Coordinate engagement economics through assessing staffing needs through the end of 2018 calendar year.	\$0.00	2.3	\$0.00
Lonnemann, Malorie	Call with J. Staiger, T. Berland, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Lonnemann, Malorie	Assess open workpapers for the third quarter for priority of what is due to manager for the week ending 11/17/2018.	\$0.00	0.3	\$0.00
Mallaro, Brian	Meet with J. Staiger (Deloitte), P. Boutros, J. Cruz, M. Vanderkoon (Sears) to discuss the Kenmore, Craftsman and DieHard business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.5	\$0.00
McManus, Joseph	Research necessary extent of testing for Quarter 3 inventory valuation analytical procedures.	\$0.00	0.6	\$0.00
McManus, Joseph	Discuss with J. McManus (Deloitte) over client support and proposed timeline for completion of Service Organization Controls (SOC) automated and non-automated controls.	\$0.00	1.1	\$0.00
McManus, Joseph	Document fluctuations identified for specific Business Units as a part of Quarter 3 Inventory Valuation Analytical Procedures.	\$0.00	1.2	\$0.00
McManus, Joseph	Review documentation and clear senior level notes on Kmart Distribution Center walkthrough narrative.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the "provided by client" listing for outstanding inventory interface control selections with revised due dates based on the making of further selections.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with J. Staiger (Deloitte) to discuss controls identified in meeting and next steps for preparation of reorganization costs risk of material misstatement workbook.	\$0.00	0.5	\$0.00
McManus, Joseph	Review updated documentation of Sears Distribution Center Walkthrough narrative.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
McShane, Connor	Meet with T. Berland (Deloitte) to discuss store and lease impairment for Q3 and updated asset risk assessment for year end.	\$0.00	0.6	\$0.00
McShane, Connor	Meet with M. Rosi (Deloitte) to discuss questions regarding lease impairment and Fair Value assessments.	\$0.00	0.3	\$0.00
McShane, Connor	Meet with T. Berland, M. Rosi (Deloitte) to discuss store and lease impairment for Q3 and changes to fixed asset risk assessment for year end.	\$0.00	0.6	\$0.00
Nanda, Priyanka	Meet with K. Straub, T. Berland, Y. Jain (Deloitte) to discuss status of Sears Quarter 3 10-Q related projects sent to team and timeline of reviews.	\$0.00	0.4	\$0.00
Nanda, Priyanka	Review of workpaper Understanding the Entity and its environment for Quarter 3.	\$0.00	0.7	\$0.00
Nanda, Priyanka	Review comments and make amendments on Management Representation Letter and communicate the same to C. McShane (Deloitte).	\$0.00	0.3	\$0.00
Nanda, Priyanka	Prepare to discuss the workflow of the Q3, Q3 trial balance, and cash flow statements.	\$0.00	0.7	\$0.00
Nguyen, Donna	Upload files relevant to inventory testing for Deloitte data analytics specialist to use.	\$0.00	0.8	\$0.00
Nguyen, Donna	Assist team in repairing remote desktop.	\$0.00	1.2	\$0.00
Nguyen, Donna	Review materials need for apparel forecast review and coordinate with client to obtain support.	\$0.00	1.6	\$0.00
Nguyen, Donna	Update protection agreement risk assessments and supplements.	\$0.00	3.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Nguyen, Donna	Review and update Connect for liabilities subject to compromise support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review and update project plan for Q3 items, primarily cash flow updates and delays due to missing client support.	\$0.00	0.3	\$0.00
Riordan, Katy	Discuss with S. Khobragade, T Williams (Sears), J. Hoyer, M. Smietanski (Deloitte) regarding point of sales systems polling controls.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with S. Khobragade, T Williams (Sears), J. Hoyer, M. Smietanski (Deloitte) regarding point of sale polling controls.	\$0.00	0.7	\$0.00
Rosi, Matthew	Set up meeting and prepare agenda with T. Wills (Sears) for I2K (import inventory management system)/Purchase Order match control walkthrough.	\$0.00	1.1	\$0.00
Rosi, Matthew	Become familiarized with I2K (import inventory management system)/Purchase Order internal control by reading through Internal Control Memo and how it was tested in 2017.	\$0.00	2.0	\$0.00
Rosi, Matthew	Meet with C. McShane (Deloitte) to discuss questions regarding lease impairment and Fair Value assessments.	\$0.00	0.3	\$0.00
Rosi, Matthew	Meet with T. Berland, C. McShane (Deloitte) to discuss store and lease impairment for Q3 and changes to fixed asset risk assessment for year end.	\$0.00	0.6	\$0.00
Sal, TANMOY	Meet with P. Sorenson (Deloitte) for the external confirmation log update and obtained system login access to pull down the reports.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Smietanski, Meredith	Discuss with S. Khobragade, T Williams (Sears), J. Hoyer, K. Riordan (Deloitte) regarding point of sales systems polling controls.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Call with J. Staiger, M. Lonnemann, T. Berland, T. Dixon, P. Vajhala (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, P. Vajhala (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Assess change management workpapers for rollforward approach for Service Organization Control and base year end.	\$0.00	3.3	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Staiger (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with S. Khobragade, T Williams (Sears), J. Hoyer, K. Riordan (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding backups testing.	\$0.00	0.3	\$0.00
Sorenson, Peter	Meet with T. Sal (Deloitte) for the external confirmation log update and obtain system login access to pull down the reports.	\$0.00	1.0	\$0.00
Sorenson, Peter	Review Q3 Income Statement Analytic.	\$0.00	2.2	\$0.00
Staiger, Jt	Prepare to discuss Internal audit and IT Compliance status and outstanding items.	\$0.00	0.3	\$0.00
Staiger, Jt	Call with M. Lonnemann, T. Berland, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Staiger, Jt	Meet with B. Mallaro (Deloitte), P. Boutros, J. Cruz, M. Vanderkoon (Sears) to discuss the Kenmore, Craftsman and DieHard business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.5	\$0.00
Straub, Kelsey	Meet with T. Berland, Y. Jain, P. Nanda (Deloitte) to discuss status of Sears Quarter 3 10-Q related projects sent to team and timeline of reviews.	\$0.00	0.4	\$0.00
Straub, Kelsey	Investigate fluctuations in the Company's short term and long term debt balances from third quarter 2017 to third quarter 2018	\$0.00	3.7	\$0.00
Vajhala, Phani Kiran	Call with J. Staiger, M. Lonnemann, T. Berland, T. Dixon, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Review workpaper on automated controls and tools admin testing.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Meet with J. Staiger, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with J. Hoyer, M. Smietanski (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.5	\$0.00
Yauch, Glenn	Prepare for meeting with S. Erikson (Deloitte) about bankruptcy matters .	\$0.00	0.9	\$0.00
Yauch, Glenn	Review internal audit reports.	\$0.00	1.5	\$0.00
Yauch, Glenn	Prepare agenda for meeting with Sears Chief Information Officer.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Allen, Michael	Update documentation of the tickmark section for analytical procedures performed Q3'18 assets as a whole.	\$0.00	1.8	\$0.00
Allen, Michael	Update documentation of the tickmark section for analytical procedures performed Q3'18 liability changes	\$0.00	2.8	\$0.00
Allen, Michael	Pull Sears general ledger numbers via Essbase (general ledger querying tool) in order to perform analytical procedures and find unusual fluctuations in balance sheet accounts.	\$0.00	3.4	\$0.00
Allen, Michael	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Bandic, Alex	Meet with L. McDonnell, J. Staiger, K. Lauret, M. Morawiec (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with J. Borden, M. Morrie (Sears), K. Lauret, C. McShane (Deloitte) for quarterly (Q3) update on real estate matters.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, A. Williams (Deloitte) to discuss the status of the audit, Q3 review, and bankruptcy.	\$0.00	0.9	\$0.00
Berland, Taylor	Meet with K. Lauret, J. Staiger, B. Bougadis (Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Berland, Taylor	Review the balance sheet fluctuations related to debt for Q3 Review and figured out certain fluxes.	\$0.00	1.4	\$0.00
Bougadis, Blake	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Castellano, Carrie	Meet with C. Fitzgerald (Deloitte) to discuss how to use cost change and retail price change reports to continue testing.	\$0.00	1.3	\$0.00
Castellano, Carrie	Update service organization controls related to inventory based on reports received from K. Moskow (Sears).	\$0.00	2.4	\$0.00
Castellano, Carrie	Coordinate client requests for store walkthroughs narratives with J. McManus (Deloitte).	\$0.00	0.7	\$0.00
Castellano, Carrie	Update automated controls related to inventory valuation based on testing performed this year.	\$0.00	2.5	\$0.00
Castellano, Carrie	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Chang, Stephen	Review the Q3'18 quarterly review checklist memo.	\$0.00	0.8	\$0.00
Chang, Stephen	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00
Chang, Stephen	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Colletti, James	Pull data from Sears general ledger querying tool to gather details for the Inventory Valuation Analytical Procedures.	\$0.00	0.2	\$0.00
Colletti, James	Prepare Q3 inventory balance to be used to request further information regarding year over year fluctuations.	\$0.00	0.9	\$0.00
Colletti, James	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Colletti, James	Preparing support requests related to inventory valuation and investigating company directory for which Sears staff is primary contact to inquire about balance changes.	\$0.00	1.9	\$0.00
Enkhbayar, Tuya	Meet with T. Hermanson, N. Viray, J. Staiger, A. Williams, K. Straub, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Enkhbayar, Tuya	Review and update tax summary memorandum for tax implications during Q3.	\$0.00	1.4	\$0.00
Enkhbayar, Tuya	Review tax summary memo.	\$0.00	2.0	\$0.00
Enkhbayar, Tuya	Review tax impact on Company's transactions during Q3/.	\$0.00	2.0	\$0.00
Fitzgerald, Connor	Review inventory interface controls associated with the Sears Hometown and Lands End reports.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Review updates to materiality following the Company's Chapter 11 filings.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Meet with C. Castellano (Deloitte) to discuss how to use cost change and retail price change reports to continue testing.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Review the audit committee PowerPoint presentation addressing our quarter 3 review procedures.	\$0.00	2.0	\$0.00
Hartmann, Becky	Meet with J. McManus (Deloitte) to discuss the usage of Deloitte's client continuance and risk assessment applications and the procedures for completing the 2018 Savings Plans process.	\$0.00	0.5	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, K. Lauret, M. Lonnemann, S. Chang, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00
Hartmann, Becky	Update engagement pricing profile and continuance form within the Deloitte system based on the Sears Holdings 2018 savings plans.	\$0.00	1.0	\$0.00
Hermanson, Tom	Review tax summary memorandum workpaper for Q3.	\$0.00	1.2	\$0.00
Hermanson, Tom	Meet with N. Viray, J. Staiger, A. Williams, K. Straub, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding security configuration testing, infrastructure access reviews, and general updates.	\$0.00	0.6	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding backup testing and provisioning.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Sears Auto Point of Sale polling documentation based off new information from meetings earlier in the week.	\$0.00	1.3	\$0.00
Hoye, Jim	Update Sears Point of Sale polling documentation based off new information from meetings earlier in the week.	\$0.00	2.9	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding Point of Sale and Telluride matching control and documentation for the workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with S. Khobragade (Sears) regarding outstanding requests of evidence for point of sale polling controls.	\$0.00	0.4	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Jain, Yash R	Review the Understanding the Entity documentation prepared by A. Jha (Deloitte).	\$0.00	0.5	\$0.00
Jain, Yash R	Discussion with A. Jha (Deloitte) on the inventory price testing workpaper.	\$0.00	0.5	\$0.00
Jain, Yash R	Review resource to engage more efficient workflows for the applicability on the audit engagement prepared by A. Jha (Deloitte).	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Send updates on the upcoming audit projects to the team.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Review Eddie Lampert's ownership in Sears as of November 16 as part of the beneficial ownership reporting requirements.	\$0.00	0.3	\$0.00
Jaiswal, Himanshu	Follow-up with the Deloitte team regarding the Sears general ledger log in query in order to allow for proper data pulls.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Meet with J. McManus, M. Lonnemann, P. Nanda, T. Sal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Pull data from Sears general ledger query tool for Q3'18 Statement of Comprehensive Income Analytic.	\$0.00	0.9	\$0.00
Jha, Abhinav	Pull data from client's general ledger querying tool for third party service organization Inventory confirmation summary and updating the same in the workpaper.	\$0.00	2.0	\$0.00
Jha, Abhinav	Discussion with Y. Jain (Deloitte) on the inventory price testing workpaper.	\$0.00	0.5	\$0.00
Jha, Abhinav	Update of the consolidated Balance Sheet and Income Statement workpapers with latest number pulled from client's general ledger and sending the updates to team members.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
King, Elizabeth	Review Sears revenue transaction flow testing workpaper.	\$0.00	1.4	\$0.00
King, Elizabeth	Analyze the Audit Committee communication slide deck for current quarter.	\$0.00	2.0	\$0.00
King, Elizabeth	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Lauret, Kyle	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Lauret, Kyle	Meet with J. Borden, M. Morrie (Sears), T. Berland, C. McShane (Deloitte) for quarterly (Q3) update on real estate matters.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, R. Hartmann, M. Lonnemann, S. Chang, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00
Lauret, Kyle	Review Sears staffing for upcoming months and assess need for additional resources to meet internal and external deadlines with M. Lonnemann (Deloitte).	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, M. Morawiec, A. Bandic (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Liu, Sky	Address partner notes on fees on the preapproved summary and reconciliation of proxy.	\$0.00	2.3	\$0.00
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, K. Lauret, R. Hartmann, S. Chang, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Lonnemann, Malorie	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Lonnemann, Malorie	Review Sears staffing for upcoming months and assess need for additional resources to meet internal and external deadlines with K. Lauret (Deloitte).	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with J. McManus, P. Nanda, T. Sal, H. Jaiswal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out.	\$0.00	0.4	\$0.00
Mallaro, Brian	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
McManus, Joseph	Meet with M. Lonnemann, P. Nanda, T. Sal, H. Jaiswal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the project plans based on new timelines per client status.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with R. Hartmann (Deloitte) to discuss the usage of Deloitte's client continuance and risk assessment applications and the procedures for completing the 2018 Savings Plans process.	\$0.00	0.5	\$0.00
McManus, Joseph	Research Deloitte guidance surrounding the development of investigative thresholds for inventory valuation analytical testing worksheet.	\$0.00	0.6	\$0.00
McManus, Joseph	Coordinate client requests for store walkthroughs narratives.	\$0.00	0.7	\$0.00
McManus, Joseph	Research Deloitte Tax team's questions regarding the Sears Holdings Pension Plans Pension Remeasurement event that occurred during the third quarter.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
McManus, Joseph	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
McManus, Joseph	Update the Provided by Client listing based on support provided by M. Smits (Sears) and updates made to proposed timelines for completion.	\$0.00	1.2	\$0.00
McManus, Joseph	Prepare the Reorganization Costs Risk of Material Misstatement workpaper based on meeting with K. Stopen (SHC).	\$0.00	3.2	\$0.00
McManus, Joseph	Review updated documentation and clear review notes on distribution center narratives prepared by C. Castellano (Deloitte).	\$0.00	0.3	\$0.00
McShane, Connor	Meet with J. Borden, M. Morrie (Sears), K. Lauret, T. Berland (Deloitte) for quarterly (Q3) update on real estate matters.	\$0.00	0.6	\$0.00
Morawiec, Monika	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Bandic (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Nanda, Priyanka	Discuss with T.Sal (Deloitte) for updating the management representation letter in consideration of new accounting standard codifications that are relevant in the current year.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Meet with J. McManus, M. Lonnemann, T. Sal, H. Jaiswal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out.	\$0.00	0.4	\$0.00
Nanda, Priyanka	Organize Quarter 3 tasks for the engagement team for areas such as Cash Flow Statement, Equity and Business Representation Letters.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update materiality supplement for bankruptcy impacts one balance sheet and income statement.	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Nguyen, Donna	Review materials and support obtained from client for apparel forecast review.	\$0.00	2.3	\$0.00
Nguyen, Donna	Review and update Connect for payment-in-kind interest support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update base project plan for business unit forecasted and actual profit and loss controls.	\$0.00	0.2	\$0.00
Nguyen, Donna	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Patni, PARIDHI	Review access provisioning workpaper for NewPrice, the Sears and Kmart pricing application.	\$0.00	1.7	\$0.00
Patni, PARIDHI	Review SiPass (Grants Admin Access automatically) workpaper documentation.	\$0.00	2.2	\$0.00
Patni, PARIDHI	Review log monitoring workpaper for Essbase, the general ledger querying tool.	\$0.00	1.5	\$0.00
Riordan, Katy	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Riordan, Katy	Meet with T. Hermanson, N. Viray, J. Staiger, A. Williams, K. Straub (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Rosi, Matthew	Meet with K. Lauret, J. Staiger, T. Berland (Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Rosi, Matthew	Update Q3 summary of misstatement assessment workpaper.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Rosi, Matthew	Pull assessment of misstatement updated guidance and work paper template from online database resource and update with Prior year Q1 data.	\$0.00	2.0	\$0.00
Rosi, Matthew	Utilize online database resource to make updates to prior year Q1 data for assessment of misstatement updated guidance and populate the work paper template.	\$0.00	2.0	\$0.00
Sal, TANMOY	Meet with J. McManus, M. Lonnemann, P. Nanda, H. Jaiswal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out and going forward the possible use of tie-out tool with the discussion around few advantages-pending	\$0.00	0.4	\$0.00
Sal, TANMOY	Discuss with P. Nanda (Deloitte) for updating the management representation letter in consideration of new accounting standard codifications that are relevant in the current year.	\$0.00	0.3	\$0.00
Sal, TANMOY	Perform management representation letter research for new accounting standards to be incorporated in the third quarter Financials.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Address manager notes for pricing interface control.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding security configuration testing, infrastructure access reviews, and general updates.	\$0.00	0.6	\$0.00
Sorenson, Peter	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Staiger, Jt	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Staiger, Jt	Meet with T. Hermanson, N. Viray, A. Williams, K. Straub, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Staiger, Jt	Meet with L. McDonnell, K. Lauret, M. Morawiec, A. Bandic (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with E. Gee, J. Goodin (Sears), M. Lonnemann, C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears), K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with T. Hermanson, N. Viray, J. Staiger, A. Williams, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Straub, Kelsey	Edit and update summary of outstanding client support related to debt and interest for the week of 11/16 to be provided to client	\$0.00	1.1	\$0.00
Straub, Kelsey	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Viray, Norell	Meet with T. Hermanson, T. Enkhbayar, J. Staiger, A. Williams, K. Straub, K. Riordan (all Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Viray, Norell	Update Q3 tax provision memorandum for amounts and explanations provided by client.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Viray, Norell	Review updated amounts and explanations in Q3 tax provision memorandum.	\$0.00	2.0	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret, M. Morawiec, A. Bandic (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Williams, Adam	Meet with T. Hermanson, N. Viray, J. Staiger, K. Straub, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Williams, Adam	Meet (partial) with S. Brokke, J. Drosopoulos (Sears), K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, T. Berland, J. Staiger (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.5	\$0.00
11/16/2018				
Allen, Michael	Update tickmark section (Q3'18 Analytic- Assets) based on client explanations of fluctuations in the Property Held for sale account	\$0.00	1.4	\$0.00
Enkhbayar, Tuya	Meet with T. Hermanson, N. Viray (Deloitte) to discuss the Q3 tax provision summary memo.	\$0.00	1.0	\$0.00
Fitzgerald, Connor	Update the audit committee PowerPoint presentation addressing our quarter 3 review procedures.	\$0.00	2.6	\$0.00
Fitzgerald, Connor	Review the Company's Kenmore valuation analysis.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Prepare summaries for Company's tradename valuation analysis for discussion with the Company.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with C. Castellano (Deloitte) to discuss how to use cost change and retail price change reports to continue testing.	\$0.00	1.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
Hermanson, Tom	Meet with N. Viray, T. Enkhbayar (Deloitte) to discuss the Q3 tax provision summary memo.	\$0.00	1.0	\$0.00
Hermanson, Tom	Review third quarter Indefinite Life Tax Benefit Calculation and apply it to the Income Tax Specialists Memo.	\$0.00	2.0	\$0.00
Hoye, Jim	Close notes for pricing interface controls.	\$0.00	0.4	\$0.00
Hoye, Jim	Review and update workpaper related to web-based IT applications.	\$0.00	1.0	\$0.00
Hoye, Jim	Discuss with G. Wheller, T Williams, A. Klus (Sears) and M. Smietanski (Deloitte) in regards to high jump system authentication	\$0.00	0.1	\$0.00
Hoye, Jim	Prepare for high jump observation meeting.	\$0.00	0.1	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding ability to promote changes to production.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group for balancing reports control.	\$0.00	0.4	\$0.00
Hoye, Jim	Update Sears Point of Sale documentation.	\$0.00	1.2	\$0.00
Hoye, Jim	Update Sears Auto Point of Sale documentation.	\$0.00	0.9	\$0.00
Hoye, Jim	Update system authentication documentation.	\$0.00	1.1	\$0.00
Hoye, Jim	Update documentation Point of Sales & Telluride polling control per review notes.	\$0.00	1.1	\$0.00
Jain, Yash R	Review the trial balance to assess it for uses as current data, as per the Sears general ledger querying tool for Q3'18.	\$0.00	1.3	\$0.00
Jha, Abhinav	Prepare the Balance Sheet and Income Statement consolidation pulls from clients' general ledger query tool and distribute to engagement team members.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
Jha, Abhinav	Run the reveal analytics test done through audit analytics resources for Sears Full Line Stores cost of sales substantive analytical procedures.	\$0.00	2.2	\$0.00
Jha, Abhinav	Assess third party service organization to assess the balances to update from clients general ledger query tool.	\$0.00	2.3	\$0.00
Jha, Abhinav	Review of the memo documentation for third amendment and re-stated credit agreement memo.	\$0.00	0.6	\$0.00
Jha, Abhinav	Review Eddie Lampert's ownership in Sears as part of the beneficial ownership reporting requirements as compared to the last report filed on behalf of his ownership.	\$0.00	0.7	\$0.00
Jha, Abhinav	Review Eddie Lampert's ownership in Sears as part of the beneficial ownership reporting requirements as compared to the last report filed on behalf of his ownership.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review third quarter review project plan with responsibilities and strategize on next action steps.	\$0.00	0.7	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.3	\$0.00
McManus, Joseph	Meet with T. Berland, S. Chang, C. Fitzgerald, K. Riordan (Deloitte) to discuss current status of Q3 open testing workpapers that have yet to be completed.	\$0.00	0.2	\$0.00
McManus, Joseph	Coordinate outstanding client requests related to inventory automated interface controls.	\$0.00	1.1	\$0.00
McManus, Joseph	Prepare Sears 2018 Benefit Plans Client Continuance Risk Assessment form.	\$0.00	1.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
McManus, Joseph	Discuss with C. Castellano (Deloitte) automated and nonautomated inventory controls and reports requested from the client.	\$0.00	2.6	\$0.00
Murphy, Karissa	Discuss finalizing the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and T. Barton, R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, and H. Hallberg.	\$0.00	1.5	\$0.00
Nguyen, Donna	Review third quarter project plan for remaining workpapers that need to be prepared.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review third quarter request list for any remaining open items.	\$0.00	0.3	\$0.00
Nguyen, Donna	Coordinate with Deloitte team to assess board of director minutes and materials from board of director meetings in the month of October.	\$0.00	1.2	\$0.00
Nguyen, Donna	Update materiality memorandum for new numbers pulled.	\$0.00	3.9	\$0.00
Nguyen, Donna	Review apparel forecast review support and assess what support needed regarding same.	\$0.00	2.4	\$0.00
Patni, PARIDHI	Review log monitoring workpaper for PeopleSoft general ledger.	\$0.00	1.5	\$0.00
Patni, PARIDHI	Review access provisioning workpaper for IMA, an inventory management application.	\$0.00	1.9	\$0.00
Riordan, Katy	Review the prepared net present value calculations used in the Q3 store closure testing.	\$0.00	3.8	\$0.00
Riordan, Katy	Meet with T. Berland, S. Chang, C. Fitzgerald, J. McManus (Deloitte) to discuss current status of Q3 open testing workpapers that have yet to be completed.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
Riordan, Katy	Review updated store closure support and incorporate changes into current year workpaper.	\$0.00	2.7	\$0.00
Rosi, Matthew	Meet with T. Willis, M. Ellerby (Sears), P. Sorenson (Deloitte) to discuss quarterly updates to the purchase order and receipt matching process.	\$0.00	0.6	\$0.00
Rosi, Matthew	Prepare to do control summary of Purchase Order/Receipt system (I2K) and identify possible questions for meeting, while also coordinating purchase order control summary for next week.	\$0.00	2.5	\$0.00
Sal, TANMOY	Assess the SEC filing to check the Ownership of ESL Investments Inc. in Sears.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala, (Deloitte), D. Tangen, J. Goodin (Sears Holdings) potential provisioning exception.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Discuss with G. Wheller, T Williams, A. Klus (Sears) and J. Hoyer (Deloitte) in regards to high jump system authentication.	\$0.00	0.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to assess operating system patching population testing and review comments over job scheduling access reviews.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update the IT risk worksheet for all GITC's for current year assessments.	\$0.00	3.8	\$0.00
Sorenson, Peter	Meet with T. Willis, M. Ellerby (Sears), M. Rosi (Deloitte) to discuss quarterly updates to the purchase order and receipt matching process.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review Q3 Income Statement Analytic.	\$0.00	1.6	\$0.00
Sorenson, Peter	Review expenditure control documentation for Q3.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
Straub, Kelsey	Investigate fluctuations in the Company's liability balances, including pension balance from fourth quarter 2017 to third quarter 2018	\$0.00	2.7	\$0.00
Straub, Kelsey	Investigate fluctuations in the Company's short term and long term debt balances from fourth quarter 2017 to third quarter 2018	\$0.00	3.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to assess operating system patching population testing and review comments over job scheduling access reviews.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte), D. Tangen, J. Goodin (Sears Holdings) potential provisioning exception .	\$0.00	0.3	\$0.00
Viray, Norell	Meet with T. Hermanson, T. Enkhbayar (Deloitte) to discuss the Q3 tax provision summary memo.	\$0.00	1.0	\$0.00
11/17/2018				
Jaiswal, Himanshu	Update Q3 cash flow for updated general ledger balances, using the Sears general ledger querying tool.	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	Document Q3'18 legal letter for Sears.	\$0.00	1.5	\$0.00
Jha, Abhinav	Update the certification logs for Q3 based on changes to the individuals who own the controls.	\$0.00	1.2	\$0.00
Jha, Abhinav	Update the certification logs for Q3 based on changes to the individuals who own the controls.	\$0.00	2.5	\$0.00
11/19/2018				
Allen, Michael	Assess client support received via Essbase system (general ledger querying tool) and independently assess support through Essbase testing to consider whether fluctuations in the Deferred Income Taxes account appear reasonable	\$0.00	3.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Allen, Michael	Meet with B. Bougadis, J. Colletti, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Allen, Michael	Assess fluctuations observed in client Q3'18 balance sheet analytic comparing from (Q3'17 to Q3'18, Q2'18 to Q3'18, and YE'17 to Q3'18)	\$0.00	1.8	\$0.00
Allen, Michael	Create schedule to explain Property Plant and Equipment fluctuations in general ledger found in our Q3'18 analytical procedures.	\$0.00	2.3	\$0.00
Allen, Michael	Update documentation (Q3 analytical review & Post Close memo) based on changes in client general ledger due to additional post close entries made by the client.	\$0.00	2.5	\$0.00
Berggren, Maureen	Review internal audit reports - Phishing and Digital Marketing.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review two tools working papers for administrator access (SDCM, Cloudbees).	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with R. Hartmann, M. Lonnemann, S. Chang (Deloitte) to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Berry, Jim	Discuss with B. Kohn (Deloitte) to discuss scope of Focus Support Program review for fiscal year 2019.	\$0.00	0.5	\$0.00
Berry, Jim	Discuss with L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss updates to engagement staffing and update third quarter and audit timeline plan.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Bougadis, Blake	Perform data pull for income statement analytic accounts from Sears general ledger querying tool in order to account for updated information for Kmart.	\$0.00	0.9	\$0.00
Bougadis, Blake	Update Kmart income statement analytic for store closure data, including it's effect on business unit investigation analysis.	\$0.00	1.3	\$0.00
Bougadis, Blake	Update Sears income statement analytic for store closure data, including it's effect on business unit investigation analysis.	\$0.00	1.6	\$0.00
Bougadis, Blake	Update Kmart income statement analytics for items requiring investigation from changes to data, as well as changes from store closure data.	\$0.00	1.7	\$0.00
Bougadis, Blake	Meet with M. Allen, J. Colletti, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Bougadis, Blake	Update Sears income statement analytics for items requiring investigation from changes to data, as well as changes from store closure data.	\$0.00	2.2	\$0.00
Bougadis, Blake	Pull client data for income statement analytic accounts from Sears general ledger querying tool in order to account for updated information for Kmart.	\$0.00	0.8	\$0.00
Bougadis, Blake	Update audit committee communication deck for 3rd quarter changes.	\$0.00	0.9	\$0.00
Chang, Stephen	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Chang, Stephen	Meet with R. Hartmann, M. Lonnemann, T. Berland (Deloitte) to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.4	\$0.00
Chang, Stephen	Review staff prepared work performed on management controls over property, plant, and equipment balances.	\$0.00	0.8	\$0.00
Colletti, James	Review the Inventory Valuation Analytic Procedures for updates regarding the Sears Q3 store closures.	\$0.00	0.6	\$0.00
Colletti, James	Check 2017 income statement and balance sheet accounts on the trial balance as part of the Inventory Valuation Analytic Procedures for store closures.	\$0.00	2.6	\$0.00
Colletti, James	Meet with M. Allen, B. Bougadis, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Colletti, James	Pull 2017 profit and loss and balance sheet accounts from the Sears general ledger querying tool in order to as part of the Inventory Valuation Analysis Procedures.	\$0.00	0.6	\$0.00
Colletti, James	Update the Inventory Valuation Analytic Procedures with new information regarding the Q3 store closures for Sears.	\$0.00	0.6	\$0.00
Hartmann, Becky	Review draft engagement continuance risk assessment form for the 2018 Sears Holdings Savings Plans engagement.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with J. Staiger, K. Lauret (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Hartmann, Becky	Meet with M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Finalize tools Gitlab documentation.	\$0.00	0.9	\$0.00
Hoye, Jim	Review Endeavor process narrative for ability to promote.	\$0.00	0.4	\$0.00
Hoye, Jim	Review evidence provided for system authentication testing and update documentation regarding same.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Sears and Sears Auto Point of Sale polling documentation.	\$0.00	0.6	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte) for Point of Sale polling and sears rent expense controls.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with S. Khobragade, T Williams (Sears), M. Smietanski (Deloitte) regarding Point of Sale polling and system authentication testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Finalize general information technology control documentation.	\$0.00	1.3	\$0.00
Hoye, Jim	Address notes for Sears rent expense controls.	\$0.00	0.6	\$0.00
Hoye, Jim	Perform second round of updating backup schedules documentation.	\$0.00	0.2	\$0.00
Hoye, Jim	Reconcile open items outstanding from Internal Audit for status meeting.	\$0.00	0.8	\$0.00
Hoye, Jim	Review new evidence from SHC Information Technology Group for backup schedules testing.	\$0.00	0.8	\$0.00
Hoye, Jim	Email K. Riordan (Deloitte) about Sears and Sears Auto Point of Sale Polling.	\$0.00	0.3	\$0.00
Jaiswal, Himanshu	Document cash flow statement work paper footnotes.	\$0.00	1.6	\$0.00
Jaiswal, Himanshu	Document cash flow statement workpaper for Q3'18.	\$0.00	2.9	\$0.00
Jaiswal, Himanshu	Document cash flow proof for Q3'18.	\$0.00	3.6	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Jha, Abhinav	Document certification logs for entity level review as part of required quarterly review procedures	\$0.00	1.2	\$0.00
Jha, Abhinav	Perform balance sheet and income statement Essbase pulls to review client data to test the accuracy of Long term debt.	\$0.00	1.8	\$0.00
Jha, Abhinav	Perform tie-out procedures over the Guarantor/Non-Guarantor footnote to review the accuracy of the client obtained schedule.	\$0.00	2.2	\$0.00
Jha, Abhinav	Update the Guarantor/Non-Guarantor workpaper and pull the numbers from clients querying tool for the general ledger.	\$0.00	0.8	\$0.00
Kohn, Barry	Discuss with J. Berry (Deloitte) to discuss scope of Focus Support Program review for fiscal year 2019.	\$0.00	0.5	\$0.00
Lauret, Kyle	Review background checks for new Sears executives and Board of Director members.	\$0.00	0.4	\$0.00
Lauret, Kyle	Review changes to third quarter balance sheet and income statement to understand fluctuations as part of quarterly review procedures.	\$0.00	0.4	\$0.00
Lauret, Kyle	Review third quarter audit committee communications pertaining to the bankruptcy filing and potential accounting implications	\$0.00	0.6	\$0.00
Lauret, Kyle	Discuss with J. Berry, L. McDonnell, J. Staiger (Deloitte) to discuss updates to engagement staffing and update third quarter and audit timeline plan.	\$0.00	0.6	\$0.00
Lauret, Kyle	Review quarterly entity listing update for purposes of monitoring the firm's independence.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Lauret, Kyle	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger (Deloitte) to discuss engagement staffing plan and update on third quarter review matters.	\$0.00	1.5	\$0.00
Liu, Sky	Compile executed statement of work/engagement letter/work order for the compliance system referenced.	\$0.00	1.2	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, J. Staiger (Deloitte) and N. Sinha (Sears) to discuss the 3rd quarter financial planning and reporting update for purposes of informing quarterly review.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell (Deloitte) and K. Schaefer (Sears) to discuss the 3rd quarter inventory management update for purposes of informing quarterly review.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Nguyen, Donna	Meet with M. Allen, B. Bougadis, J. Colletti, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update third quarter request list to request additional post close journal entries.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update project plan for debt footnote support received	\$0.00	0.3	\$0.00
Nguyen, Donna	Update apparel forecast substantive testing workpaper with support received from client.	\$0.00	1.2	\$0.00
Nguyen, Donna	Research guidance for Q3 related party disclosure.	\$0.00	1.2	\$0.00
Nguyen, Donna	Review apparel forecast support for completeness and follow up with client on missing information.	\$0.00	2.1	\$0.00
Nguyen, Donna	Update materiality memorandum for Q3.	\$0.00	2.6	\$0.00
Riordan, Katy	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Riordan, Katy	Update the store closure analysis testing for updated draft file from the client and net present value calculations.	\$0.00	1.1	\$0.00
Riordan, Katy	Perform Q3 income statement analytics testing.	\$0.00	0.7	\$0.00
Riordan, Katy	Review Deloitte staff work on the Q3 income statement analytics testing.	\$0.00	0.7	\$0.00
Rosi, Matthew	Meet with M. Allen, B. Bougadis, J. Colletti, D. Nguyen, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Rosi, Matthew	Meet held with T. Willis, M. Ellerby (Sears), P. Sorenson (Deloitte) to discuss purchase order and receiving report matching control and quarterly updates to the PO/receipt matching process.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, P. Vajhala (Deloitte) for Point of Sale polling and sears rent expense controls.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with S. Khobragade, T Williams (Sears), J. Hoyer (Deloitte) regarding Point of Sale polling and system authentication testing.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Onboard new SHC engagement team member, D. Mason (Deloitte), and outline responsibilities for interim testing.	\$0.00	2.7	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss general IT controls testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda and compile agendas in preparation for internal audit weekly meeting and financial audit team progress meeting week of 11/19.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), A. Klus, D. Tangen, T. Williams (Sears) to discuss production lockdown review approach different from prior years.	\$0.00	0.6	\$0.00
Sorenson, Peter	Meet with M. Allen, B. Bougadis, J. Colletti, D. Nguyen, M. Rosi, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Sorenson, Peter	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Sorenson, Peter	Meet with T. Willis, M. Ellerby (Sears), M. Rosi (Deloitte) to discuss purchase order and receiving report matching control and quarterly updates to the PO/receipt matching process.	\$0.00	1.1	\$0.00
Sorenson, Peter	Assess client support and explanation for the fluctuations found in the analytical procedures performed on various income statement accounts to consider whether if the fluctuations appear reasonable based on the information provided	\$0.00	2.1	\$0.00
Staiger, Jt	Assess bankruptcy matters internal audit will need to address for third quarter filing	\$0.00	1.5	\$0.00
Staiger, Jt	Assess bankruptcy matters internal audit will need to address for third quarter filing	\$0.00	0.6	\$0.00
Staiger, Jt	Discuss with J. Berry, L. McDonnell, K. Lauret (Deloitte) to discuss updates to engagement staffing and update third quarter and audit timeline plan.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with L. McDonnell, M. Lonnemann (Deloitte) and N. Sinha (Sears) to discuss the 3rd quarter financial planning and reporting update for purposes of informing quarterly review.	\$0.00	0.7	\$0.00
Staiger, Jt	Assess firm resources and create schedule delegating responsibilities and deadlines for the team	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Staiger, Jt	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with L. McDonnell, K. Lauret (Deloitte) to discuss engagement staffing plan and update on third quarter review matters	\$0.00	1.5	\$0.00
Straub, Kelsey	Document additional details surrounding the sale of the Sears Home Improvement Products business in our memo of Company current events during the quarter	\$0.00	1.4	\$0.00
Straub, Kelsey	Investigate fluctuations in the Company's short term and long term debt balances from second quarter 2018 to third quarter 2018	\$0.00	3.7	\$0.00
Straub, Kelsey	Meet with M. Allen, B. Bougadis, J. Colletti, D. Nguyen, M. Rosi, P. Sorenson (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Straub, Kelsey	Document recent Company events that occurred during the third quarter of 2018, including the timeline of bankruptcy court dates.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), A. Klus, D. Tangen, T. Williams (Sears) to discuss production lockdown review approach different from prior years.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoye (Deloitte) for Point of Sale polling and sears rent expense controls.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Vajhala, Phani Kiran	Meet with P. M. Smietanski (Deloitte) to discuss general IT controls testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret (Deloitte) to discuss engagement staffing plan and update on third quarter review matters.	\$0.00	1.5	\$0.00
Weinert McDonnell, Lesley	Review recent press articles and other current documentation related to Sears for purposes of informing risk assessment for 3rd quarterly review.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry, J. Staiger, K. Lauret (Deloitte) to discuss updates to engagement staffing and update third quarter and audit timeline plan.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with M. Lonnemann (Deloitte) and K. Schaefer (Sears) to discuss the 3rd quarter inventory management update for purposes of informing quarterly review.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Meet with M. Lonnemann, J. Staiger (Deloitte) and N. Sinha (Sears) to discuss the 3rd quarter financial planning and reporting update for purposes of informing our quarterly review.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Discuss with J. O'Dell (Deloitte) regarding staffing audit staff members to assist with generating the monthly operating reports.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review status summary documentation for accounting for liabilities subject to compromise.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss with J. O'Dell (Deloitte) regarding staffing audit staff members to assist with generating the monthly operating reports.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Berggren, Maureen	Call with T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of automated controls.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Berry, Jim	Meet with L. McDonnell, K. Lauret, P. Sorenson, D. Nguyen (Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Bougadis, Blake	Review audit committee communication deck for 3rd quarter changes.	\$0.00	0.8	\$0.00
Bougadis, Blake	Assess closed store reserve data by using lease and sublease data as resources to account for net present value, then compare differences to company's data.	\$0.00	1.7	\$0.00
Bougadis, Blake	Perform detail expansion for business units in Sears general ledger querying tool on accounts for corporate adjustments in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Chang, Stephen	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Dixon, Teagan (TJ)	Call with T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of automated controls.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Hermanson, Tom	Review SHC Q3 workpapers; discuss tax issues with L. Meerschaert (SHC).	\$0.00	3.0	\$0.00
Hoye, Jim	Finalize documentation for system authentication testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Finalize documentation for system authentication.	\$0.00	0.3	\$0.00
Hoye, Jim	Finalize documentation for access provisioning Import 2000 system.	\$0.00	0.4	\$0.00
Hoye, Jim	Perform testing for infrastructure admin access review.	\$0.00	2.6	\$0.00
Hoye, Jim	Review newly provided backup schedules evidence and update documentation.	\$0.00	0.2	\$0.00
Hoye, Jim	Discussion with M. Smietanski (Deloitte) regarding access reviews testing, general status updates and project timeline, potential exceptions, and ability to promote Endeavor.	\$0.00	1.1	\$0.00
Hoye, Jim	Email internal audit regarding system authentication.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Hoye, Jim	Email Internal Audit regarding testing strategy for infrastructure admin access reviews.	\$0.00	0.3	\$0.00
Jain, Chetna	Review certification logs for entity level control testing as part of quarterly procedures for 10Q review.	\$0.00	2.0	\$0.00
Jaiswal, Himanshu	Document additional updates regarding the operating effectiveness for Sears Transaction testing.	\$0.00	1.4	\$0.00
Jaiswal, Himanshu	Update Sears Transaction testing workpaper to reflect changes in the Sears revenue process after performance of annual walkthrough.	\$0.00	2.1	\$0.00
Jaiswal, Himanshu	Document cash flow statement work paper regarding the increase in cash outflows in deferred income taxes and deferred debt issuance costs.	\$0.00	2.2	\$0.00
Jaiswal, Himanshu	Document cash flow statement work paper regarding the increase in cash inflows due to a variety of new debt agreements made by the Company	\$0.00	2.3	\$0.00
Jha, Abhinav	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	1.2	\$0.00
Jha, Abhinav	Pull Essbase data (client software database) to update the balance sheet to reflect changes in trial balance due to additional post close journal entries made by the Company.	\$0.00	0.7	\$0.00
Jha, Abhinav	Pull Essbase data (client software database) to update the income statement to reflect changes in trial balance due to additional post close journal entries made by the Company.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Jha, Abhinav	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	1.8	\$0.00
Jha, Abhinav	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Balester, P. Sorenson (Deloitte) to assess testing approach over self-insurance actuarial data.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, K. Lauret, P. Sorenson and D. Nguyen (All Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.5	\$0.00
Lonnemann, Malorie	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Lonnemann, Malorie	Prepare for meeting to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Research Deloitte guidance regarding liquidity for preparation of meeting related to the quarter liquidity memo.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with K. Straub (Deloitte) on edits to be made to quarter liquidity memo.	\$0.00	1.3	\$0.00
Nguyen, Donna	Discuss with the Deloitte team the progress of the Q3 contract reviews and if any client follow-ups are necessary.	\$0.00	0.5	\$0.00
Nguyen, Donna	Prepare property, plant and equipment (PP&E) cash flow.	\$0.00	1.1	\$0.00
Nguyen, Donna	Send board of director minutes and materials from board of director meetings to P. Nanda (Deloitte) to summarize.	\$0.00	1.6	\$0.00
Nguyen, Donna	Update property, plant, and equipment cash flow workpaper with support obtained from M. Huron (Sears).	\$0.00	1.8	\$0.00
Nguyen, Donna	Close senior notes on property, plant, and equipment workpaper.	\$0.00	1.9	\$0.00
Nguyen, Donna	Update third quarter request list to request additional post close journal entries.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update project plan for various business unit profit/loss control testing instances statuses.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with J. Berry, L. McDonnell, K. Lauret, P. Sorenson (Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding access reviews testing, general status updates and project timeline, and potential exceptions.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), A. Klus, S. Emricson, T. Williams (Sears Holdings) to discuss access to production is restricted and review for FY18.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Staiger, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Prepare meeting agenda and status workpaper tracker for IT IA weekly status meeting, Financial Audit weekly status team, and internal update.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears) on the inventory management system database conversion.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Address notes to automated expenditure controls.	\$0.00	1.9	\$0.00
Sorenson, Peter	Meet with L. McDonnell, J. Balester, K. Lauret (Deloitte) to assess testing approach over self-insurance actuarial data.	\$0.00	0.4	\$0.00
Sorenson, Peter	Meet with J. Berry, L. McDonnell, K. Lauret, D. Nguyen (Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with T. Zielecki (Sears), L. McDonnell (Deloitte) to discuss the third quarter 2018 supply chain update.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Straub, Kelsey	Review workpaper documenting balance sheet asset account fluctuations during the third quarter 2018	\$0.00	3.8	\$0.00
Straub, Kelsey	Edit and update project plan for progression of documenting the Company's summary of 2018 third quarter events	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt and interest testing progression for week of 11/23 and develop a timeline to completion	\$0.00	1.1	\$0.00
Straub, Kelsey	Meet with M. Lonnemann (Deloitte) on edits to be made to quarter liquidity memo.	\$0.00	1.3	\$0.00
Vajhala, Phani Kiran	Meet with J. Staiger, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears) on the inventory management system database conversion.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren, T. Dixon, M. Smietanski (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), A. Klus, S. Emricson, T. Williams (Sears Holdings) to discuss access to production is restricted and review for FY18.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Discuss with S. Brokke, J. Drosopoulos (Sears) regarding 3rd quarter review status and impact of bankruptcy filing on planned procedures.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Meet with T. Zielecki (Sears), J. Staiger (Deloitte) to discuss the third quarter 2018 supply chain update.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Balester, K. Lauret, P. Sorenson (Deloitte) to assess testing approach over self-insurance actuarial data.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review draft valuation models provided by Sears management to ensure their models are aligned with ASC 350 guidance (Goodwill and intangible assets impairment).	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, P. Sorenson, D. Nguyen (Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review benefit plan pricing and acceptance documentation.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Discuss with D. Dodson, K. Lauret (Deloitte) to assess independence matters related to Sears statutory audits.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Research valuation models provided by Sears management for purposes of testing goodwill and intangible assets for impairment.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review draft valuation models provided by Sears management to ensure their models are aligned with ASC 350 guidance (Goodwill and intangible assets impairment).	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Weinert McDonnell, Lesley	Prepare draft documentation of potentially independence-impairing relationship between Sears Puerto Rico and Assurant - required procedure before issuance of 2017 statutory opinion.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Review proposed tax services to Sears India.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Research of Deloitte independence policies for permissibility of services to an attest client.	\$0.00	0.3	\$0.00
11/21/2018				
Chang, Stephen	Prepare transition plan for areas of responsibility between managers during time of leave.	\$0.00	0.7	\$0.00
Jain, Chetna	Review certification logs for entity level control testing as part of quarterly procedures for 10Q review.	\$0.00	2.0	\$0.00
Jain, Yash R	Review fixed assets useful life analysis workpaper prepared by A. Jha (Deloitte).	\$0.00	1.3	\$0.00
Jain, Yash R	Update the schedule of team responsibilities and deadlines after considering bankruptcy matters for the 10Q review	\$0.00	0.8	\$0.00
Jain, Yash R	Review the trial balance of the company's presented financial statements prepared by A. Jha (Deloitte) and assess accuracy.	\$0.00	1.2	\$0.00
Jaiswal, Himanshu	Prepared SHC's management rep letter for Q3'18	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Document the calculation of Earnings Per Share (EPS) for Sears Q3'18.	\$0.00	2.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/21/2018				
Jaiswal, Himanshu	Create schedule of Earnings Per Share (EPS) calculation in order to independently verify the Company's calculation	\$0.00	3.1	\$0.00
Jha, Abhinav	Document certification logs for entity level review as part of required quarterly review procedures	\$0.00	1.4	\$0.00
Jha, Abhinav	Document findings of RGIS (a third party service organization) confirmations for their inventory valuations for future inventory testing	\$0.00	0.5	\$0.00
Jha, Abhinav	Perform balance sheet Essbase pulls to update the Trial Balance testing workpaper due to post close entries made by the client	\$0.00	0.8	\$0.00
Jha, Abhinav	Perform income statement Essbase pulls to update the Trial Balance testing workpaper due to post close entries made by the client	\$0.00	1.3	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.3	\$0.00
Nguyen, Donna	Update base project plan to reflect progress of interim workpapers.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update the cash flow for additional support received from M. Huron (Sears).	\$0.00	1.9	\$0.00
Nguyen, Donna	Update the Q3 cash flow for the remaining open items before sending to audit senior for review.	\$0.00	2.0	\$0.00
Nguyen, Donna	Close audit senior notes/comments on the cash flow.	\$0.00	3.9	\$0.00
Rosi, Matthew	Review notes on evaluation of quarterly/yearly misstatements.	\$0.00	1.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/21/2018				
Sorenson, Peter	Review client explanations/support gathered for fluctuations in a variety of income statement accounts found after our previously performed analytical procedures	\$0.00	0.9	\$0.00
Straub, Kelsey	Draft email to audit team outlining the upcoming projects that our India team will prepare and which team member is in charge of project	\$0.00	1.2	\$0.00
11/22/2018				
Jain, Yash R	Prepare fixed asset impairment workpaper per the Accounting Standard Codification 360, the relevant impairment guidance.	\$0.00	3.6	\$0.00
Jaiswal, Himanshu	Send Updates and track for Sears and Kmart transaction testing workpapers to manage completion of all necessary workpapers	\$0.00	3.5	\$0.00
Jaiswal, Himanshu	Document Round 5 Board of Director's Minutes pertaining to the bankruptcy filing and potential accounting implications associated.	\$0.00	3.5	\$0.00
Jha, Abhinav	Perform RGIS (a third party service provider) confirmation workpaper Essbase pulls in order to assess accuracy of the service provider's valuation of inventory.	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform Essbase pull for balance sheet and income statement in order to assess changes from various time frames as part of our quarterly analytical procedures	\$0.00	2.0	\$0.00
Jha, Abhinav	Document Budget vs Actual work performed by engagement team members to determine efficiency of client work	\$0.00	2.0	\$0.00
11/23/2018				
Sal, TANMOY	Update the revenue trace transactions for transaction testing as part of quarterly procedures	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/24/2018				
Jain, Yash R	Review earnings per share workpaper prepared by H. Jaiswal (Deloitte) to assess testing on the review of the Company's EPS calculation.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Clear notes on Earnings Per Share (EPS) calculation work paper.	\$0.00	0.8	\$0.00
Surya Teja, Raavi	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	4.5	\$0.00
11/25/2018				
Hoye, Jim	Test Privileged Access Review of Information Used in Control verification.	\$0.00	1.2	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding backups testing and Sears rent expense controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Finalize Sears and Sears Auto Point of Sale polling documentation.	\$0.00	0.4	\$0.00
Straub, Kelsey	Research the accounting for netting a sales tax reserve against the liability account based on the Company's request.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit engagement team's memo on the Company's liquidity position by updating for questions posed by additional review partners	\$0.00	1.3	\$0.00
Straub, Kelsey	Review workpaper documenting balance sheet liability account fluctuations during the third quarter 2018	\$0.00	2.1	\$0.00
11/26/2018				
Adorno, Dan	Work on calculations for Kmart Non Productive Inventory with J. Kurpinski (Sears).	\$0.00	1.8	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Allen, Michael	Update documentation of Q3'18 Balance Sheet Analytic (assets) showing the client explanation for the increase in Restricted cash.	\$0.00	1.7	\$0.00
Allen, Michael	List and inquire of employees of clients who made post close journal entries as part of our quarterly procedures.	\$0.00	2.1	\$0.00
Allen, Michael	Review post-close journal entry listing received by client and assess which entries need further explanation from client as part of our quarterly procedures.	\$0.00	2.6	\$0.00
Allen, Michael	Meet with D. Nguyen (Deloitte) to assess Q3'18 post close journal entries made by client and begin drafting documentation in the journal entry memo.	\$0.00	0.6	\$0.00
Berggren, Maureen	Review two GITC tools testing working papers (SiPass, ServiceNow).	\$0.00	0.3	\$0.00
Berggren, Maureen	Meet with G. Yauch, T. Dixon, J. Staiger (Deloitte) to discuss testing status and issues associated with IT specialist procedures.	\$0.00	0.3	\$0.00
Berggren, Maureen	Call with T. Dixon, G. Yauch (Deloitte) regarding updates of automated systems.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with B. Hartmann, M. Lonnemann, J. McManus, K. Riordan, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Berland, Taylor	Review the assets and liabilities balance sheet analytics for Q3 review and assess whether fluctuations found in a variety of balance sheet accounts are reasonable considering client explanations and Deloitte findings	\$0.00	2.1	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Berland, Taylor	Meet with B. Hartmann, M. Lonnemann, J. Staiger (Deloitte) to regroup on engagement priorities and work for the week inclusive of testing over store closures.	\$0.00	0.3	\$0.00
Bougadis, Blake	Update Sears income statement analytic for revenue drivers details.	\$0.00	3.1	\$0.00
Colletti, James	Update the gross margin council minutes workpaper for Inventory Valuation Analytical Procedures (IVAP) based on changes from previous quarter	\$0.00	1.9	\$0.00
Colletti, James	Configure the gross margin council minutes workpaper in order to perform Inventory Valuation Analytical Procedures as part of recurring quarterly procedures	\$0.00	1.9	\$0.00
Colletti, James	Draft emails to Deloitte team regarding Inventory Valuation Analytical Procedure (IVAP) testing.	\$0.00	0.2	\$0.00
Colletti, James	Format Inventory testing workpaper and update documentation based on client support received for selections (Purchase order numbers, proof of payment and review, and vendor.	\$0.00	0.8	\$0.00
Colletti, James	Compile requests listing of requests for client to perform Inventory Valuation Analytical Procedures	\$0.00	0.9	\$0.00
Dixon, Teagan (TJ)	Call with G. Yauch (Deloitte) regarding updates of automated systems.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with G. Yauch, M. Berggren, J. Staiger (Deloitte) to discuss testing status and issues associated with IT specialist procedures.	\$0.00	0.3	\$0.00
Enkhbayar, Tuya	Meet with T. Hermanson, V. Norell (Deloitte Tax) regarding implications of interest limitation guidance (163j) to Sears Holding corporation.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Enkhbayar, Tuya	Meet with T. Enkhbayar, T. Hermanson, N. Virary (Deloitte) to discuss deferred tax liability benefit as a result of 163(j) tax reform effects on deferreds.	\$0.00	1.0	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with T. Berland, M. Lonnemann, J. Staiger (Deloitte) to regroup on engagement priorities and work for the week inclusive of testing over store closures.	\$0.00	0.3	\$0.00
Hartmann, Becky	Meet with T. Berland, M. Lonnemann, J. McManus, K. Riordan, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Hartmann, Becky	Complete draft of pricing form for the Sears Holdings 2018 Benefit Plans audit engagement and of the client continuance risk assessment profile for the 2018 Sears Holdings Savings Plans audit engagement.	\$0.00	1.7	\$0.00
Hartmann, Becky	Draft pricing form for the 2018 Sears Holdings Benefit Plans audit engagement.	\$0.00	1.8	\$0.00
Hermanson, Tom	Meet with T. Enkhbayar, T. Hermanson, N. Virary (Deloitte) to discuss deferred tax liability benefit as a result of 163(j) tax reform effects on deferreds.	\$0.00	1.0	\$0.00
Hermanson, Tom	Meet with T. Enkhbayar, V. Norell (Deloitte Tax) regarding implications of tax Interest Limitation Guidance (163j) to Sears Holding corporation.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Hoye, Jim	Analyze and follow up with S. Haywood (Sears) via email regarding Sears Subsidy Information System user access review.	\$0.00	0.2	\$0.00
Hoye, Jim	Prepare for call with internal audit by analyzing internal audit's access review scoping.	\$0.00	0.3	\$0.00
Hoye, Jim	Review newly provided backups schedules evidence for system control.	\$0.00	1.1	\$0.00
Hoye, Jim	Email Internal Audit regarding access review application scoping.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding access reviews testing strategy and next steps.	\$0.00	0.2	\$0.00
Hoye, Jim	Review and assess documentation of backup testing.	\$0.00	0.8	\$0.00
Hoye, Jim	Perform Second round of preparation for call with internal audit by analyzing internal audit's access review scoping.	\$0.00	0.5	\$0.00
Hoye, Jim	Discuss with P. Vajhala, M. Smietanski (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding access review scoping and testing.	\$0.00	1.3	\$0.00
Hoye, Jim	Finalize documentation for PeopleSoft General Ledger control.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding access reviews testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft email to Deloitte Team Members regarding access reviews testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Address notes and adjust documentation for Sears and Sears Auto Point of Sale polling controls.	\$0.00	1.4	\$0.00
Hoye, Jim	Update agenda for internal audit status meeting.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Hoye, Jim	Meet with M. Smietanski (Deloitte), D. Tangen, K. Thorat (Sears) regarding access reviews testing and scoping.	\$0.00	0.2	\$0.00
Jain, Yash R	Draft email to J. McManus (Deloitte) on requests still outstanding for inventory control testing so he can follow-up with S. Brooke (Sears) to ensure those requests are fulfilled in a timely manner	\$0.00	0.2	\$0.00
Jain, Yash R	Review the compliance of the procedures performed over cash balance using the Deloitte Way Workflows (a tool used by Deloitte to ensure all compliance requirements are met).	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Document Board of Director minutes regarding significant company matters that could impact audit procedures.	\$0.00	1.5	\$0.00
Jha, Abhinav	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	0.2	\$0.00
Jha, Abhinav	Update trial balance documentation for balance sheet and Income statement highlighting differences caused by post close entries made by the client and send to the team so they can see the differences as well	\$0.00	1.8	\$0.00
Kapecki, Kenneth	Review property impairment fair value procedures for purposes of Sears third quarter review	\$0.00	2.0	\$0.00
Lauret, Kyle	Review third quarter Deloitte audit committee communications to analyze whether there are any high risk areas to focus on in Q3'18 review.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Lonnemann, Malorie	Meet with T. Berland, B. Hartmann, J. McManus, K. Riordan, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Review Inventory Valuation Analytical Procedures performed quarterly and assess sufficiency of documentation	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Review quarterly reporting items, including the management representation letter and summary of misstatements.	\$0.00	2.8	\$0.00
Lonnemann, Malorie	Meet with T. Berland, B. Hartmann, J. Staiger (Deloitte) to regroup on engagement priorities and work for the week inclusive of testing over store closures.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Discuss with S. Chang (Deloitte) to coordinate transition in workflow while he is out on leave of absence.	\$0.00	0.7	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding access review scoping and testing.	\$0.00	1.3	\$0.00
Mason, David	Draft admin access review workpaper for the new price application.	\$0.00	1.1	\$0.00
Mason, David	Draft administrative access review documentation for MARS, the marketing expense application.	\$0.00	1.1	\$0.00
McManus, Joseph	Meet with T. Berland, B. Hartmann, M. Lonnemann, K. Riordan, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the "provided by client" request listing for support requests pertaining to Quarter 3 and bankruptcy procedures.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
McManus, Joseph	Meet with C. Fitzgerald, and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.6	\$0.00
Nguyen, Donna	Meet with M. Allen (Deloitte) to assess Q3'18 post close journal entries made by client and begin drafting documentation in the journal entry memo.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update property plant & equipment (PP&E) cash flow.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update third quarter project plan to show apparel lookback analysis went through review.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update status of cash flow support needed on third quarter client request list.	\$0.00	0.4	\$0.00
Nguyen, Donna	Add supporting documentation to property plant & equipment (PP&E) cash flow.	\$0.00	2.8	\$0.00
Riordan, Katy	Meet with T. Berland, B. Hartmann, M. Lonnemann, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Riordan, Katy	Update the Q3 review provided by client (PBC) lists for current requests and requests anticipated within the next few days.	\$0.00	0.4	\$0.00
Riordan, Katy	Update the Q2 interim provided by client (PBC) lists for current requests and requests anticipated within the next few weeks.	\$0.00	0.4	\$0.00
Rosi, Matthew	Document misstatement findings and evaluate significance as part of a required quarterly procedure	\$0.00	3.8	\$0.00
Rothstein, Louis	Draft memo to document property impairment analysis for purposes of Sears third quarter review	\$0.00	6.6	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears) on the inventory management system database conversion.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala, J. Hoyer (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), D. Tangen, K. Thorat (Sears) regarding access reviews testing and scoping.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding access reviews testing strategy and next steps.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda and compile agendas in preparation for internal audit weekly meeting and financial audit team progress meeting.	\$0.00	3.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups to be communicated to Internal Audit/IT compliance.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with T. Berland, B. Hartmann, M. Lonnemann, J. McManus, K. Riordan, K. Straub (Deloitte) to discuss priorities including composing our assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Staiger, Jt	Assess firm resources and create schedule delegating responsibilities and deadlines for the team	\$0.00	1.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Staiger, Jt	Meet with T. Berland, B. Hartmann, M. Lonnemann (Deloitte) to regroup on engagement priorities and work for the week inclusive of testing over store closures.	\$0.00	0.3	\$0.00
Staiger, Jt	Prepare for discussion related to testing status and issues associated with IT specialist procedures.	\$0.00	0.7	\$0.00
Straub, Kelsey	Edit engagement team's memo on the Company's third quarter recent events by updating for questions posed by additional review partners	\$0.00	1.8	\$0.00
Straub, Kelsey	Edit our memo on the Company's liquidity position for the Company's updated liquidity disclosures during the third quarter 2018	\$0.00	2.4	\$0.00
Straub, Kelsey	Prepare for discussion related to sales tax netting questions.	\$0.00	0.2	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Hartmann, M. Lonnemann, J. McManus, K. Riordan, J. Staiger (Deloitte) to discuss priorities including composing our assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Discuss with J. Hoyer, M. Smietanski (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups to be communicated to Internal Audit/IT compliance.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Review automated control workpaper related to system application.	\$0.00	0.5	\$0.00

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<i>Audit Services</i>				
11/26/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears) on the inventory management system database conversion.	\$0.00	0.3	\$0.00
Viray, Norell	Prepare recalculation of indefinite lived deferred tax benefit to be recorded for the Q3 tax provision.	\$0.00	1.3	\$0.00
Viray, Norell	Meet with T. Enkhbayar, T. Hermanson, N. Virary (Deloitte) to discuss deferred tax liability benefit as a result of 163(j) tax reform effects on deferred.	\$0.00	1.0	\$0.00
Viray, Norell	Prepare workpaper and recalculation of indefinite lived deferred tax benefit to be recorded for the Q3 tax provision.	\$0.00	2.0	\$0.00
Yauch, Glenn	Meet with T. Dixon, M. Berggren, J. Staiger (Deloitte) to discuss testing status and key issues associated with IT specialist procedures.	\$0.00	0.3	\$0.00
Yauch, Glenn	Call with T. Dixon (Deloitte) regarding updates of automated systems.	\$0.00	0.4	\$0.00
11/27/2018				
Allen, Michael	Re-pull client general ledger data that changed for balance sheet analytics documentation (Assets and Liabilities).	\$0.00	0.6	\$0.00
Allen, Michael	Create schedule of the newly created Liabilities Subject to Compromise account (due to bankruptcy) in order to test the completeness and accuracy of the account	\$0.00	1.8	\$0.00
Allen, Michael	Update post close documentation based on client support received via email and meetings with M. Huron and K. Stopen (Sears).	\$0.00	2.7	\$0.00
Allen, Michael	Update documentation of balance sheet analytic (Liabilities) based on K. Straub (Senior- Deloitte) and T. Berland (Manager- Deloitte) notes received.	\$0.00	3.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Allen, Michael	Meet with D. Nguyen (Deloitte) and K. Stopen (Sears) to discuss Keith's Q3'18 post close journal entries.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Berland, Taylor	Meet with B. Hartmann, K. Lauret, M. Lonnemann, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss staff work product quality for audit for the period of September through November.	\$0.00	0.5	\$0.00
Berland, Taylor	Review current portion of long-term debt balance sheet fluctuation from Q3 2017 to Q3 2018 to analyze whether if the fluctuation appears reasonable.	\$0.00	0.9	\$0.00
Bougadis, Blake	Pull business unit data using Sears general ledger querying tool accounts for corporate adjustments in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	0.7	\$0.00
Bougadis, Blake	Update Sears income statement analytic for store closure data, including its effect on investigations into business unit details.	\$0.00	2.5	\$0.00
Colletti, James	Inquire of B. Chapman (Sears) for explanation of fluctuations in inventory found during our Inventory Valuation Analytical Procedures (IVAP).	\$0.00	0.6	\$0.00
Colletti, James	Update the gross margin council minutes workpaper for Inventory Valuation Analytical Procedures (IVAP) based on changes from previous quarter	\$0.00	1.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Colletti, James	Perform independent Essbase pulls of various segments of Sears business as a component of our Inventory Valuation Analytical Procedures (IVAP) testing, which is a quarterly procedure performed by Deloitte audit.	\$0.00	0.4	\$0.00
Enkhbayar, Tuya	Review the Q3 valuation allowance workpaper for income tax testing.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Make initial edits to the Q3 Sears impairment memo.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Enhance documentation of the quarter 3 revenue recognition workpaper.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with C. McShane, K. Straub, K. Riordan, P. Sorenson, J. McManus (Deloitte) to discuss staff work product quality for audit for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Email internal specialists fair value specialists to schedule a status call.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Update the base audit inventory project plan for status changes on November 27th.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Update the quarter 3 audit committee PowerPoint presentation with Chapter 11 bankruptcy guidance.	\$0.00	1.7	\$0.00
Fitzgerald, Connor	Assess testing issues associated with Kmart non-productive inventory testing.	\$0.00	2.4	\$0.00
Fitzgerald, Connor	Review inventory control support from R. Buenaventura (Sears).	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update the quarter three summary of misstatements workpaper.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Analyze the quarter three revenue recognition workpaper.	\$0.00	0.7	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Hartmann, Becky	Meet with T. Berland, K. Lauret, M. Lonnemann, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss staff performance and work product quality for the period of September through November.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding NDJ accrual process.	\$0.00	0.3	\$0.00
Hoye, Jim	Address notes and update documentation for the Sears and Sears Auto Point of Sale polling controls.	\$0.00	0.9	\$0.00
Hoye, Jim	Access reviews on information provided by entity analysis.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding access reviews, Kmart take with sale access review, and next steps.	\$0.00	2.1	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding access reviews, Kmart take with sale access review, Sears Auto point of sale system polling, and next steps.	\$0.00	1.1	\$0.00
Hoye, Jim	Discussion with P. Vajhala, M. Smietanski (Deloitte) regarding exceptions and Tivoli Workload Scheduler access review.	\$0.00	0.5	\$0.00
Hoye, Jim	Perform review of access to Distribution Operating System.	\$0.00	0.4	\$0.00
Jha, Abhinav	Document all business unit leaders and review their representation letters in confirmation logs as part of quarterly procedures	\$0.00	1.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Jha, Abhinav	Update trial balance documentation for balance sheet and income statement for Q3'18 due in a post close entry made by the client that changed interest expense and Long-term debt.	\$0.00	1.5	\$0.00
Kapecki, Kenneth	Review industry metrics for purposes of property impairment analysis	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with L. McDonnell (Deloitte) to discuss priorities of audit-related responsibilities.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with T. Berland, B. Hartmann, M. Lonnemann, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss staff work product quality for audit for the period of September through November.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.6	\$0.00
Lonnemann, Malorie	Review draft of the 10Q to provide comments to management regarding new footnote added to the 10Q (Bankruptcy footnote).	\$0.00	2.4	\$0.00
Lonnemann, Malorie	Meet with T. Berland, B. Hartmann, K. Lauret, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss staff work product quality for audit for the period of September through November.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Mason, David	Draft administrative access review workpaper for general ledger application.	\$0.00	1.5	\$0.00
Mason, David	Draft access review workpaper covering the PeopleSoft financial reporting application.	\$0.00	1.6	\$0.00
Mason, David	Draft admin access review workpaper for treasury web application.	\$0.00	1.3	\$0.00
Mason, David	Draft a list of the common control exceptions where users were marked for removal and the date of the latest access listing is missing for follow up.	\$0.00	0.5	\$0.00
Mason, David	Update access review workpaper for retail inventory method application based on updated client information.	\$0.00	1.6	\$0.00
Mason, David	Draft access review workpaper for PeopleSoft application.	\$0.00	0.6	\$0.00
McManus, Joseph	Update the "provided by client" support requests listing for updates and new needs for Kmart Puerto Rico and Kmart Puerto Rico tax schedule preparation.	\$0.00	1.1	\$0.00
McManus, Joseph	Review automated interface from General Ledger to Business Objects Daily Balancing Report automated control workpaper prepared by M. Allen (Deloitte).	\$0.00	1.1	\$0.00
McManus, Joseph	Review inventory valuation analytical procedures workpaper prepared by J. Colletti (Deloitte).	\$0.00	1.3	\$0.00
McManus, Joseph	Assign Legal Reserve Summary to US India team for preparation.	\$0.00	0.3	\$0.00
McManus, Joseph	Update the Base Audit, Third Quarter, and Bankruptcy Procedures project plans for changes in request status.	\$0.00	0.3	\$0.00
McManus, Joseph	Assess received third quarter In House Legal letter for completeness and accuracy and any testing implications.	\$0.00	0.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
McManus, Joseph	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, J. Staiger, K. Straub (Deloitte) to discuss staff performance and work product quality for the period of September through November.	\$0.00	0.5	\$0.00
McManus, Joseph	Draft email inquires to A. Leismer and F. Gourlin (Sears) regarding Seasonal Apparel strategy updates for bankruptcy proceedings.	\$0.00	0.6	\$0.00
McManus, Joseph	Review third quarter gross margin council minutes workpaper prepared by J. Colletti (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with C. McShane, K. Straub, C. Fitzgerald, K. Riordan, P. Sorenson (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
McManus, Joseph	Tieout Third Quarter Pension Remeasurement Memo exhibits to Deloitte workpapers.	\$0.00	0.2	\$0.00
McShane, Connor	Meet with K. Straub, C. Fitzgerald, K. Riordan, P. Sorenson, J. McManus (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
McShane, Connor	Review Q3 2018 entries in assessment of misstatements workpaper in connection with Sears Q3 2018 review.	\$0.00	2.2	\$0.00
McShane, Connor	Review qualitative considerations in assessment of misstatements workpaper in connection with Sears Q3 2018 review.	\$0.00	2.4	\$0.00
McShane, Connor	Review going concern representations in management representation letter in connection with Sears Q3 review.	\$0.00	2.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Nguyen, Donna	Update Q3 request statuses on Deloitte Connect, Deloitte's system for tracking client information requests.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3 project plan for updated footnote statuses and client information still pending.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with M. Allen (Deloitte) and K. Stopen (Sears) to discuss Keith's Q3'18 post close journal entries.	\$0.00	0.6	\$0.00
Nguyen, Donna	Upload revenue files to SharePoint for specialists to use in testing.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update apparel forecast review with supporting documentation.	\$0.00	3.4	\$0.00
Nguyen, Donna	Review post close journal entry list provided by T. Wilczak (Sears) and compare to documentation of entries in post close journal entry memorandum.	\$0.00	3.4	\$0.00
Riordan, Katy	Meet with C. McShane, K. Straub, C. Fitzgerald, P. Sorenson, J. McManus (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
Rosi, Matthew	Perform testing of uncorrected misstatements in order to determine if further testing or consultations are required to assess the uncorrected misstatements.	\$0.00	4.7	\$0.00
Rothstein, Louis	Revise memo based on comments received in the fair value review process for property impairment analysis for purposes of Sears third quarter review	\$0.00	10.4	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala, J. Hoyer (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Review system authentication notes.	\$0.00	1.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding access reviews, Kmart take with sale access review, and next steps.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding access reviews, Kmart take with sale access review, Sears Auto point of sale system polling, and next steps.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Review Sears point of sale and auto center point of sale polling automated controls.	\$0.00	1.4	\$0.00
Sorenson, Peter	Meet with C. McShane, K. Straub, C. Fitzgerald, K. Riordan, J. McManus (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Staiger, Jt	Analyze Deloitte Audit Committee communications for the third quarter review.	\$0.00	1.5	\$0.00
Staiger, Jt	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, J. McManus, K. Straub (Deloitte) to discuss staff performance and work product quality for the period of September through November.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Straub, Kelsey	Meet with J. Goodin (Sears) to discuss the write-off of debt issuance costs due to bankruptcy classifying the debt as a liability subject to compromise	\$0.00	1.6	\$0.00
Straub, Kelsey	Address partner questions on documentation of the Company's ability to continue as a going concern	\$0.00	1.9	\$0.00
Straub, Kelsey	Review documentation on the fluctuations in the self insurance account balances during the third quarter 2018	\$0.00	2.1	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, J. McManus, J. Staiger (Deloitte) to discuss staff performance and work product quality for the period of September through November.	\$0.00	0.5	\$0.00
Straub, Kelsey	Meet with C. McShane, C. Fitzgerald, K. Riordan, P. Sorenson, J. McManus (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, J. Staiger (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Discuss with J. Hoyer, M. Smietanski (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Discuss with S. Brokke, J. Drosopoulos (Sears) regarding overall base audit status, independence considerations, and planned management communications.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Meet with D. Jackson, K. Lauret (Deloitte) to discuss priorities of responsibilities.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review draft zero of Form 10-Q for 3rd quarter and provide listing of comments for management to look over or discuss.	\$0.00	0.6	\$0.00
11/28/2018				
Adorno, Dan	Call with J. Kurpinski (Sears) to understand new data files related to Kmart Non Productive Inventory calculation.	\$0.00	1.5	\$0.00
Allen, Michael	Assess Q3'18 footnote- Store closures with schedules obtained by client.	\$0.00	3.1	\$0.00
Allen, Michael	Meet with J. Colletti, M. Allen, D. Nguyen (Deloitte) to discuss tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.6	\$0.00
Allen, Michael	Review our testing of the Kenmore Trade name impairment in order to properly document Deloitte's explanation for the asset fluctuation in our analytical procedures	\$0.00	0.7	\$0.00
Allen, Michael	Assess client schedule received to verify the accuracy of the Related Party footnote for the 10Q disclosure.	\$0.00	1.6	\$0.00
Allen, Michael	Assess support schedules received by client for Q3'18 footnote 9- Supplemental Financial Information.	\$0.00	1.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Allen, Michael	Update documentation for review of schedules provided by client to verify the accuracy of Q3'18 footnote 4- Store Closures.	\$0.00	2.1	\$0.00
Berland, Taylor	Meet with K. Straub, P. Nanda (Deloitte) to discuss status of projects sent to India team and timeline of reviews for remaining Q3 work.	\$0.00	0.4	\$0.00
Berland, Taylor	Discuss the seniors performance with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann (Deloitte).	\$0.00	1.1	\$0.00
Berland, Taylor	Clear notes on the assets and liabilities balance sheet analytics and determine if fluctuations appear reasonable based on Deloitte research and client support documented.	\$0.00	1.3	\$0.00
Berland, Taylor	Review the first draft of the 10-Q and assess changes compared to draft zero to discuss with management.	\$0.00	1.3	\$0.00
Berland, Taylor	Participate in Status call with J.T. Staiger, M. Lonnemann, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.2	\$0.00
Bougadis, Blake	Perform checks from support documentation to balance sheet for borrowings note to be used in the 10Q.	\$0.00	1.6	\$0.00
Bougadis, Blake	Update Sears income statement analytic for store closure data, including it's effect on what business unit balances require further investigation and footnotes.	\$0.00	1.9	\$0.00
Bougadis, Blake	Prepare for discussion for tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.5	\$0.00
Bougadis, Blake	Perform checks from support documentation to balance sheet for basis of presentation note to be used in the 10Q.	\$0.00	1.1	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Bougadis, Blake	Pull internal data using Sears general ledger querying tool for business unit expanded accounts for corporate adjustments in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	1.5	\$0.00
Colletti, James	Perform tie-out procedures for Note 6-Benefits Plan on the Q3 10-Q.	\$0.00	3.2	\$0.00
Colletti, James	Meet with J. Colletti, M. Allen, D. Nguyen (Deloitte) to discuss tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.6	\$0.00
Colletti, James	Perform tie-out procedures for Note 8-Summary of Segment Data on the Q3 10-Q.	\$0.00	0.6	\$0.00
Colletti, James	Update the gross margin council minutes workpaper for Inventory Valuation Analytical Procedures (IVAP) based on changes from previous quarter	\$0.00	1.1	\$0.00
Colletti, James	Perform independent reconciliation of inventory valuation by agreeing our valuations to the client's inventory valuation to verify accuracy.	\$0.00	1.6	\$0.00
Colletti, James	Perform tie-out procedures for Note 7-Income Taxes on the Q3 10-Q.	\$0.00	1.8	\$0.00
Dixon, Teagan (TJ)	Meet with P. Vajhala, M. Smietanski (Deloitte) to discuss management's production lockdown review approach and testing.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Make initial edits to the Q3 Kenmore impairment memo.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	update the quarter three sears income statement analytic workpaper.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Make edits to the quarter 3 audit committee PowerPoint presentation based on recent Company events.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Update workpaper status on the quarter 3 project plan and noted any delays due to client.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Fitzgerald, Connor	review inventory cost change control relevant to the Sears Hometown and Lands End reports.	\$0.00	0.9	\$0.00
Goncalves, Tony	Meet with L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	0.6	\$0.00
Goncalves, Tony	Research questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	1.5	\$0.00
Hartmann, Becky	Discuss the seniors performance with J. Staiger, K. Lauret, M. Lonnemann, T. Berland (Deloitte).	\$0.00	1.1	\$0.00
Hoye, Jim	Address notes for security configuration testing.	\$0.00	0.9	\$0.00
Hoye, Jim	Perform TWS access review testing analysis.	\$0.00	0.6	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding outstanding backups evidence.	\$0.00	0.2	\$0.00
Hoye, Jim	Review workpapers for Marketing and Advertising Reconciliation System.	\$0.00	0.7	\$0.00
Hoye, Jim	Analyze information provided by entity for access reviews.	\$0.00	0.4	\$0.00
Jain, Chetna	Compile various business representation letters into a review workpaper as part of our quarterly review procedures	\$0.00	1.0	\$0.00
Jain, Chetna	Document significant discussion of the round 5 Board of Directors minutes as it relates to review procedures needed to be performed for 10Q	\$0.00	1.5	\$0.00
Jaiswal, Himanshu	Prepare schedule for Cash Flow Proof highlighting the amortization of debt issuance costs to assess period to period fluctuations.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Document Board of Director (BOD) minutes for Round 5 and send to US team for their use.	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Jaiswal, Himanshu	Identify Cash Flow Statement changes due to changes in client entries and compile all changes for USI and US teams	\$0.00	2.0	\$0.00
Jha, Abhinav	Clear notes on ASC 606 (New revenue recognition standard) confirmation workpaper as part of our quarterly review procedures.	\$0.00	0.5	\$0.00
Jha, Abhinav	Update trial balance documentation for balance sheet and income statement for Q3'18 due in a post close entry made by the client that changed interest expense and Long-term debt.	\$0.00	1.5	\$0.00
Jha, Abhinav	Research using the Deloitte Technical Library and ensure client is still applying the new Revenue Recognition Standard (ASC 606) as part of our quarterly procedures.	\$0.00	2.2	\$0.00
Jha, Abhinav	Perform Essbase pulls from client ledger to determine Shop You Way Rewards (SYWR) impact as part of our quarterly procedures	\$0.00	2.8	\$0.00
Kapecki, Kenneth	Review analysis of market indices for purposes of property impairment analysis	\$0.00	1.0	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q as required by interim review procedures.	\$0.00	0.3	\$0.00
Lauret, Kyle	Discuss with J. Staiger, L. McDonnell (Deloitte) regarding staff performance reviews and ongoing management of project plan.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with T. Goncalves, L. McDonnell, J. Staiger, M. Lonnemann (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	0.6	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q as required by interim review procedures.	\$0.00	1.3	\$0.00
Lauret, Kyle	Discuss the seniors performance with J. Staiger, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	0.6	\$0.00
Liu, Sky	Utilize Deloitte Compliance system to determine possible engagement team members or other entities that have a relationship that could impair independence	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Participate in status call with J.T. Staiger, T. Berland, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with T. Goncalves, L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Discuss the seniors performance with J. Staiger, K. Lauret, R. Hartmann, T. Berland (Deloitte).	\$0.00	1.1	\$0.00
Lonnemann, Malorie	Review quarterly going concern memo and evaluate necessary changes based on bankruptcy filing.	\$0.00	2.6	\$0.00
Mason, David	Revise access review workpaper for retail inventory method applications.	\$0.00	1.5	\$0.00
Mason, David	Revise admin access review workpaper for marketing expense application.	\$0.00	1.9	\$0.00
McManus, Joseph	Review updated documentation of inventory valuation analytical procedures.	\$0.00	0.6	\$0.00
McManus, Joseph	Review documentation of Essbase (the company's general ledger querying tool) and the General Ledger (within Peoplesoft) balancing control.	\$0.00	1.3	\$0.00
McManus, Joseph	Complete tieout for Third Quarter pension remeasurement memo exhibits.	\$0.00	1.6	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
McManus, Joseph	Review Automated Interface Controls between NPOS/NFX (point of sale systems) and SPRS (Strategic Performance Replenishment [inventory] System) Information Technology Systems.	\$0.00	0.6	\$0.00
McManus, Joseph	Update Third Quarter and bankruptcy project plans for updated statuses of outstanding requests.	\$0.00	0.7	\$0.00
McManus, Joseph	Update "provided by client" listings for statuses and timelines for completion of Reorganization Costs, Inventory Controls, and Lower of cost or Market testing questions.	\$0.00	0.7	\$0.00
McManus, Joseph	Sample population for selections needed to test SPRS (Strategic Performance Replenishment [inventory] System) and Stock Status systems testing workpaper.	\$0.00	0.7	\$0.00
McManus, Joseph	Review gross margin council minutes workpaper prepared by J. Colletti (Deloitte).	\$0.00	0.9	\$0.00
McManus, Joseph	Review updated documentation of the gross margin council minutes.	\$0.00	0.6	\$0.00
McManus, Joseph	Review third quarter gross margin council minutes provided by J. Drosopoulos (Sears).	\$0.00	0.2	\$0.00
McManus, Joseph	Prepare draft of Third Quarter Internal Counsel Legal Letter.	\$0.00	0.4	\$0.00
Nanda, Priyanka	Meet with K. Straub, T. Berland (Deloitte) to discuss status of projects sent to India team and timeline of reviews.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with J. Colletti, M. Allen, D. Nguyen (Deloitte) to discuss tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update cash flow documentation for updated client support.	\$0.00	3.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Nguyen, Donna	Close manager notes on the cash flow testing workpaper.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update third quarter request list to show finalized list of post close journal entries still needed.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update third quarter project plan to reflect post close journal entry through review.	\$0.00	0.3	\$0.00
Riordan, Katy	Prepare the store closure analysis file for reallocation to another Deloitte senior.	\$0.00	0.3	\$0.00
Riordan, Katy	Meet with Seniors and Staff (Deloitte) to discuss tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.8	\$0.00
Rothstein, Louis	Revise memo based on comments received from the audit team for property impairment analysis for purposes of Sears third quarter review	\$0.00	9.3	\$0.00
Smietanski, Meredith	Participate in status call with J.T. Staiger, M. Lonnemann, T. Berland (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with T. Dixon, P. Vajhala (Deloitte) to discuss management's production lockdown review approach and testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Test access benchmark information workpaper for all applications.	\$0.00	3.6	\$0.00
Staiger, Jt	Participate in status call with M. Lonnemann, T. Berland, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with W. Linnane (Sears), L. McDonnell (Deloitte) to discuss the third quarter 2018 bankruptcy and inventory updates.	\$0.00	0.7	\$0.00
Staiger, Jt	Discuss the seniors performance with K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	1.1	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Straub, Kelsey	Edit and update project plan for liquidity testing progression for week of 11/30 and develop a timeline to completion	\$0.00	0.9	\$0.00
Straub, Kelsey	Discuss open questions with M. Allen (Deloitte) on preparation of documenting the Company's footnote disclosures for the third quarter 2018	\$0.00	1.8	\$0.00
Straub, Kelsey	Document response to manager questions on balance sheet account fluctuations for the third quarter 2018, including debt balances	\$0.00	2.8	\$0.00
Straub, Kelsey	Meet with T. Berland, P. Nanda (Deloitte) to discuss status of projects sent to India team and timeline of reviews.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with T. Dixon, M. Smietanski (Deloitte) to discuss management's production lockdown review approach and testing.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review draft zero of Form 10-Q for 3rd quarter and provide listing of comments for management to look over or discuss.	\$0.00	1.6	\$0.00
Weinert McDonnell, Lesley	Review client continuance and acceptance documentation for audit of Sears savings plan and pension plan.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Staiger, K. Lauret (Deloitte) regarding staff performance reviews and ongoing management of project plan.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with T. Goncalves, J. Staiger, K. Lauret, M. Lonnemann (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with W. Linnane (Sears), J. Staiger (Deloitte) to discuss the third quarter 2018 bankruptcy and inventory updates.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Weinert McDonnell, Lesley	Review draft required communications deck for those charged with governance for 3rd quarter.	\$0.00	0.9	\$0.00
11/29/2018				
Allen, Michael	Meet with K. Stopen (Sears) to discuss the recent accounting pronouncement footnote disclosure of Q3 10Q.	\$0.00	0.7	\$0.00
Allen, Michael	Assess client support received for footnote 9- Supplemental Financial Information on 10Q	\$0.00	1.2	\$0.00
Allen, Michael	Assess provided client general ledger data via Essbase (client ledger querying tool) to review footnote 9- Supplemental Financial Information.	\$0.00	1.7	\$0.00
Allen, Michael	Update documentation of review of footnote 9- Supplemental Financial Information on 10Q.	\$0.00	3.7	\$0.00
Allen, Michael	Update documentation of Supplemental Information footnote tie-out based on support received from K. Stopen (Sears)	\$0.00	0.5	\$0.00
Bandic, Alex	Discuss with J. Staiger, L. McDonnell, M. Morawiec, K. Lauret (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Berland, Taylor	Review the summary of procedures performed for Q3 review as part of our quarterly procedures.	\$0.00	0.9	\$0.00
Berland, Taylor	Review the fair value specialist property valuation scoping memo.	\$0.00	0.9	\$0.00
Berland, Taylor	Discuss staff and seniors performance with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann (Deloitte).	\$0.00	0.6	\$0.00
Berry, Jim	Review the draft 10Q (draft one) to discuss potential changes with management and ensure all changes from previous draft are appropriate.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Berry, Jim	Prepare for third quarter review status update meeting with B. Kohn, L. McDonnell, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.2	\$0.00
Berry, Jim	Attend third quarter review status update meeting with B. Kohn, L. McDonnell, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.6	\$0.00
Berry, Jim	Review the draft audit committee presentation for the quarter.	\$0.00	0.8	\$0.00
Berry, Jim	Review the draft 10Q (draft zero) to discuss potential changes with management.	\$0.00	2.2	\$0.00
Bougadis, Blake	Update the basis of presentation note to be used in the 10Q.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform checks for the 10Q from support documentation to the balance sheet for borrowings note.	\$0.00	1.6	\$0.00
Bougadis, Blake	Perform data pull based on business unit in the general ledger using the Sears querying tool for corporate adjustment accounts in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	2.8	\$0.00
Colletti, James	Update Inventory Valuation Analytical procedures (IVAP) testing work paper for changes in procedures due to risk changes.	\$0.00	0.6	\$0.00
Colletti, James	Close senior notes to Inventory Valuation Analytical Procedures (IVAP) testing work paper.	\$0.00	0.6	\$0.00
Colletti, James	Close senior notes on tie-out procedures for Note 7- Income Taxes on the Q3 10-Q.	\$0.00	1.4	\$0.00
Colletti, James	Close senior notes on tie-out procedures for Note 6- Benefits Plan on the Q3 10-Q.	\$0.00	2.7	\$0.00
Colletti, James	Close senior notes on tie-out procedures for Note 8- Summary of Segment Data on the Q3 10-Q.	\$0.00	3.2	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Fitzgerald, Connor	Review the documentation of the quarter 3 segments footnote.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Review active aged inventory support provided by D. Halun (Sears).	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Address questions on the cash flow from J. Drosopoulos (Sears).	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review documentation of quarter three Shop Your Way revenue workpaper.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review edits to the quarter 3 cash flow workpaper following updates from the cash flow proof provided by M. Huron (Sears).	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Answer Deloitte India team questions on the inventory service organization control work.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Update the quarter three summary of misstatements workpaper for passed disclosures.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Make final edits to the quarter 3 audit committee PowerPoint presentation based on recent Company events.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Update quarter three client request listing for cash flow support.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Address questions from J. Coletti (Deloitte) on segments footnote.	\$0.00	0.4	\$0.00
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, A. Williams (Deloitte) to discuss the status of the audit, Q3 review, and bankruptcy.	\$0.00	0.9	\$0.00
Hartmann, Becky	Discuss staff and seniors performance with L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Hermanson, Tom	Review Q3 income tax provision workpaper as part of our quarterly substantive testing procedures.	\$0.00	1.9	\$0.00
Hoye, Jim	Prepare for RSync backups meeting	\$0.00	0.2	\$0.00
Hoye, Jim	Discussion with T. Williams, A. Murugesan, A. Vinuya (Sears) regarding a tool for server backups called Rsync and the Sears Subsidy Information System. .	\$0.00	0.3	\$0.00
Hoye, Jim	Finalize documentation for Tivoli Workload Scheduler Kmart access review.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding backups, access reviews, and Sears rent expense controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Marketing and Advertising Reconciliation System access review workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Reconcile point in time evidence received for the Service Organization Control reports and remaining interim testing items.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding security configuration testing, Take With Sale access review, rollforward provisioning.	\$0.00	0.5	\$0.00
Hoye, Jim	Review provisioning common control documentation.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding physical security and access reviews testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Discussion with D. Mason (Deloitte) regarding physical security and access reviews testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze new backup schedules evidence.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze CyberArk workpapers from Internal Audit.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Hoye, Jim	Address notes and finalize documentation for the Endeavor review process.	\$0.00	0.2	\$0.00
Hoye, Jim	Email correspondence for backups testing with internal audit.	\$0.00	0.7	\$0.00
Jain, Chetna	Document findings in obtained business representation letters for various business segments as part mandatory quarterly review procedures	\$0.00	0.5	\$0.00
Jain, Yash R	Review cashflow workpaper prepared by H. Jaiswal (Deloitte).	\$0.00	0.4	\$0.00
Jain, Yash R	Review the trial balance with the Essbase pulls prepared by A. Jha (Deloitte) to ensure accuracy of data.	\$0.00	1.2	\$0.00
Jain, Yash R	Update documentation of Asset impairment testing based on notes made by P. Nanda (Deloitte) and ASC 360 (accounting standards for impairment) guidance.	\$0.00	2.1	\$0.00
Jain, Yash R	Clear notes of P. Nanda (Deloitte) on the equity workpaper.	\$0.00	0.3	\$0.00
Jain, Yash R	Inform team members of mandatory compliance request due to bankruptcy and explain required steps to all team members so they remain in compliance	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Document Contingent Liability Report considerations used to find Legal Reserves.	\$0.00	0.7	\$0.00
Jaiswal, Himanshu	Update US team project plan based on changes in assessments and deadlines.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Perform footing and cross footing to ensure accuracy for Q3'18 Sears tie-out (Balance Sheet disclosure).	\$0.00	1.5	\$0.00
Jaiswal, Himanshu	Document our review of the Company's litigation, claims, and assessments as of 11/2/18 in our Legal Reserves Summary workpaper	\$0.00	3.8	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Jha, Abhinav	Update presentation of our trial balance workpaper to match the Company's presentation of financials to include the new accounts the Company added due to the bankruptcy	\$0.00	2.7	\$0.00
Jha, Abhinav	Perform footing and cross footing to ensure accuracy the Company's presented Income Statement as part of our Q3'18 tie-out procedures.	\$0.00	1.5	\$0.00
Jha, Abhinav	Update trial balance documentation for balance sheet and income statement for Q3'18 due in a post close entry made by the client that changed interest expense and Long-term debt.	\$0.00	1.8	\$0.00
Kohn, Barry	Attend third quarter review status update meeting with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.6	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q as required by interim review procedures.	\$0.00	1.3	\$0.00
Lauret, Kyle	Attend third quarter review status update meeting with J. Berry, L. McDonnell, J. Staiger (Deloitte).	\$0.00	0.2	\$0.00
Lauret, Kyle	Discuss with A. Bandic, J. Staiger, L. McDonnell, M. Morawiec (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Lauret, Kyle	Discuss staff and seniors performance with L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00
Lauret, Kyle	Attend third quarter review status update meeting with B. Kohn, J. Berry, L. McDonnell, J. Staiger (Deloitte).	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, A. Williams (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Liu, Sky	Utilize Deloitte Compliance system to determine possible engagement team members or other entities that have a relationship that could impair independence	\$0.00	0.8	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Prepare for meeting to discuss relevant third quarter events related to the Company's cash flows, liquidity and debt.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Straub (Deloitte) and R. Prakash (Sears) to discuss third quarter events related to the Company's cash flows, liquidity and debt.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Review quarter summary memo prepared by P. Sorenson (Deloitte) that highlighted the guidance related to debt accounting during bankruptcy proceedings (pre-petition and post-petition liabilities) and Deloitte's conclusions made based on that guidance.	\$0.00	4.3	\$0.00
Lonnemann, Malorie	Meet with E. Gee, S. Haywood (Sears), J. Staiger, A. Williams, C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Discuss staff and seniors performance with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Prepare for meeting to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00
Mason, David	Close senior notes on admin access review workpaper for marketing expense application.	\$0.00	0.7	\$0.00
Mason, David	Close senior notes on data center physical security workpaper.	\$0.00	0.9	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding physical security and access reviews testing.	\$0.00	0.6	\$0.00
Mason, David	Close Manager notes on access review workpaper for retail inventory method application.	\$0.00	0.9	\$0.00
Mason, David	Close senior notes on access review workpaper for MARS application.	\$0.00	0.9	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding physical security and access reviews testing.	\$0.00	0.3	\$0.00
Mason, David	Revise admin access review workpaper for new price application.	\$0.00	0.6	\$0.00
Mason, David	Revise admin access review workpaper for retail inventory method application.	\$0.00	0.6	\$0.00
Mason, David	Revise admin access review workpaper for Telluride (Shop Your Way records) application.	\$0.00	0.8	\$0.00
McManus, Joseph	Review updated documentation of Third Quarter review summary memo for updated procedures performed in inventory valuation analytical review procedures workpaper performed during the quarter.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
McManus, Joseph	Prepare reorganization expenses workpaper with selections made for reorganization expenses paid, debt discounts written off, and debtor in financing expenses incurred.	\$0.00	3.9	\$0.00
McManus, Joseph	Document Third Quarter summary memo bankruptcy supplement for procedures over reorganization costs testing.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with C. Fitzgerald (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the Summary of Misstatements workpaper for Third Quarter pension remeasurement documentation.	\$0.00	0.6	\$0.00
McManus, Joseph	Answer questions from J. Colletti (Deloitte) on tieout procedure of benefit plans footnote.	\$0.00	0.6	\$0.00
McManus, Joseph	Prepare Third Quarter reorganization costs testing population sample selections.	\$0.00	1.2	\$0.00
McManus, Joseph	Prepare Final Draft of signed In House Legal Letter to be sent to in house counsel for review and return.	\$0.00	0.3	\$0.00
McShane, Connor	Meet with E. Gee, S. Haywood (Sears), J. Staiger, A. Williams (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
McShane, Connor	Review property valuation workpapers in connection with Sears Q3 review.	\$0.00	1.9	\$0.00
Morawiec, Monika	Discuss with A. Bandic, J. Staiger, L. McDonnell, K. Lauret (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update Q3 project plan for progress after receiving additional footnote support.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Nguyen, Donna	Call to reserve conference room for team meeting at Deloitte Chicago office.	\$0.00	0.6	\$0.00
Nguyen, Donna	Review post close journal entry memorandum and leave notes for M. Allen (Deloitte) to address.	\$0.00	3.9	\$0.00
Nguyen, Donna	Review notes left in post close journal entry memorandum by A. Williams (Deloitte) and leave notes to help M. Allen (Deloitte) close notes.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update third quarter request list to mark cash flow support as received.	\$0.00	0.3	\$0.00
Riordan, Katy	Fill out A. King's (Deloitte) Sears performance evaluation form, and request a personal performance snapshot for work on the Sears audit engagement.	\$0.00	0.9	\$0.00
Riordan, Katy	Clear Deloitte manager notes on the Q3 review tax memo.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Obtain testing and evidence for provisioning exceptions and document such evidence.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding security configuration testing, Take With Sale access review, rollforward provisioning.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, A. Williams (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00
Staiger, Jt	Analyze the going concern assessment and disclosures for purposes of the Company's third quarter filing.	\$0.00	1.7	\$0.00
Staiger, Jt	Attend third quarter review status update meeting with B. Kohn, J. Berry, L. McDonnell, K. Lauret (Deloitte).	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Staiger, Jt	Attend third quarter review status update meeting with J. Berry, L. McDonnell, K. Lauret (Deloitte).	\$0.00	0.2	\$0.00
Staiger, Jt	Discuss with A. Bandic, L. McDonnell, M. Morawiec, K. Lauret (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with M. Lonnemann, K. Straub (Deloitte) and R. Prakash (Sears) to discuss third quarter events related to the Company's cash flows, liquidity and debt.	\$0.00	0.6	\$0.00
Staiger, Jt	Discuss staff and seniors performance with L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with E. Gee, S. Haywood (Sears), M. Lonnemann, A. Williams, C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with J. Staiger, M. Lonnemann (Deloitte) and R. Prakash (Sears) to discuss third quarter events related to the Company's cash flows, liquidity and debt.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt and interest progression for week of 11/30 and summarize list of outstanding client support	\$0.00	0.8	\$0.00
Straub, Kelsey	Investigate and document fluctuations in the Company's operating cash flow from the third quarter 2017 to the third quarter 2018	\$0.00	1.1	\$0.00
Straub, Kelsey	Address manager questions on documentation of Company's third quarter current events, including filing of bankruptcy	\$0.00	3.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Straub, Kelsey	Edit and update summary of outstanding client support related to debt and interest for the week of 11/30 to be provided to client	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discuss with N. Rampersad (Sears) regarding relationship between internal audit and finance management.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Review planned audit procedures for testing of the newly added liabilities subject to compromise account due to the bankruptcy.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss staff and seniors performance with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Attend third quarter review status update meeting with B. Kohn, J. Berry, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review independence considerations related to new agreement entered between Sears and Assurant.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Review research for auditing pension obligation for FY2018 base audit.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Plan approach for auditing pension obligation for FY2018 base audit.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Attend third quarter review status update meeting with J. Berry, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Review draft review approach for liabilities subject to compromise.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review revised draft required communications deck for those charged with governance for 3rd quarter.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review updated project plan and timeline against established quality milestones (required audit management procedure).	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Weinert McDonnell, Lesley	Discuss with A. Bandic, J. Staiger, M. Morawiec, K. Lauret (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, A. Williams (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00
Williams, Adam	Meet with E. Gee, S. Haywood (Sears), J. Staiger, M. Lonnemann, C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Williams, Adam	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, J. Staiger (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00
11/30/2018				
Adorno, Dan	Finalize calculation for Kmart Non Productive Inventory with J. Kurpinski (Sears).	\$0.00	2.8	\$0.00
Allen, Michael	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Allen, Michael	Create deferred Protection Agreement revenue rollforward which may be used to tie numbers in footnote 9 to our reviewed documentation.	\$0.00	3.1	\$0.00
Allen, Michael	Review prior quarter deferred revenue schedule (DAC), which was required support for footnote 9.	\$0.00	0.4	\$0.00
Allen, Michael	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Allen, Michael	Update tickmark section (Q3'18 Analytic- Liabilities) based on the client explanations for fluctuations in various Accrued Expenses accounts	\$0.00	1.3	\$0.00
Allen, Michael	Update tickmark section (Q3'18 liabilities analytical procedures) based on client support documentation and explanation for fluctuations in various long-term liabilities accounts (Deloitte verified increase in account by examining debt agreements) .	\$0.00	2.0	\$0.00
Anderson, Jenifer	Draft email to J. Staiger (Deloitte) related to template of footnote disclosure being used by other statutory entities.	\$0.00	0.5	\$0.00
Anderson, Jenifer	Call with J. Anderson, J. Feller, M. Brisentine, J. Pepperney (Sears Holdings Business Franchises) regarding potential franchise disclosure document and general questions on audit for fiscal year 2017.	\$0.00	0.6	\$0.00
Bakshi, Saurabh	Meet with A. Dail, A. Tummuri (Deloitte) to discuss bankruptcy time reporting and questions on preliminary bankruptcy filing triggering event analysis.	\$0.00	0.9	\$0.00
Balester, Jennifer	Download self insurance data provided by T. Vosicky (Milliman).	\$0.00	0.1	\$0.00
Balester, Jennifer	Review email from T. Vosicky (Milliman) regarding self insurance data.	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Berland, Taylor	Research the bank repayment and bank borrowings line on the cash flow to figure out which instruments the cash outflows and inflows related to for Q3.	\$0.00	0.6	\$0.00

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<i>Audit Services</i>				
11/30/2018				
Berland, Taylor	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with S. Chang, C. Fitzgerald, J. McManus, K. Riordan (Deloitte) to discuss current status of Q3'18 outstanding Sears quarter disclosure testing that has yet to be performed.	\$0.00	3.1	\$0.00
Berry, Jim	Meet with J. Staiger, C. Fitzgerald, K. Straub (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models for goodwill and tradenames.	\$0.00	0.5	\$0.00
Berry, Jim	Review the preliminary company analysis of impairment of intangibles.	\$0.00	0.6	\$0.00
Berry, Jim	Discuss with R. Riecker (Sears), L. McDonnell (Deloitte) regarding 3rd quarter interim review matters, status, and planned timeline including recent bankruptcy court activity.	\$0.00	1.1	\$0.00
Berry, Jim	Discuss with B. Phelan (Sears), L. McDonnell (Deloitte) regarding 3rd quarter interim review matters, status, and planned timeline including status of tradename impairment testing.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Bougadis, Blake	Perform data pulls from Sears general ledger querying tool for revenue data based on debtor entities.	\$0.00	0.7	\$0.00
Bougadis, Blake	Research entity level controls for service organization controls and noted support and changes to the processes.	\$0.00	0.8	\$0.00

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<i>Audit Services</i>				
11/30/2018				
Bougadis, Blake	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Bougadis, Blake	Review footnote descriptions in Kmart analytic statement to add complete descriptions.	\$0.00	0.6	\$0.00
Bougadis, Blake	Perform checks from support documentation to balance sheet for the basis of presentation note to be included in the 10Q.	\$0.00	0.7	\$0.00
Bougadis, Blake	Review interim financial statement information as part of 10Q presentation.	\$0.00	0.3	\$0.00
Bougadis, Blake	Review of the client provided support referenced in the footnotes to the 10Q to ensure the numbers are correctly referenced.	\$0.00	0.4	\$0.00
Bougadis, Blake	Pull from the Sears general ledger querying tool for inventory confirmations.	\$0.00	0.7	\$0.00
Bougadis, Blake	Perform data pull from Sears general ledger querying tool for corporate adjustment accounts in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform checks of supporting documentation compared to the balance sheet for the borrowings note to update for the second draft.	\$0.00	1.1	\$0.00
Castellano, Carrie	Update non-automated controls related to physical inventory based on testing during the current year.	\$0.00	0.4	\$0.00
Castellano, Carrie	Prepare agenda and additional supporting documents required for discussion related to automated and nonautomated inventory controls and reports with Sears Accounting Group	\$0.00	1.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Chang, Stephen	Meet with T. Berland, C. Fitzgerald, J. McManus, K. Riordan (Deloitte) to discuss current status of Q3'18 outstanding Sears quarter disclosure testing that has yet to be performed.	\$0.00	0.5	\$0.00
Colletti, James	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Colletti, James	Close manager notes on tie-out procedures for Note 6- Benefits Plan on the Q3 10-Q.	\$0.00	0.7	\$0.00
Colletti, James	Close manager notes on tie-out procedures for Note 8- Summary of Segment Data on the Q3 10-Q.	\$0.00	0.9	\$0.00
Colletti, James	Close manager notes on tie-out procedures for Note 7- Income Taxes on the Q3 10-Q.	\$0.00	1.3	\$0.00
Colletti, James	Update Inventory Valuation Analytical procedures (IVAP) testing work paper for changes in procedures due to risk changes discussed with audit partners.	\$0.00	0.8	\$0.00
Colletti, James	Prepare Deloitte Audit Committee Materials workpaper to support the communication deck by comparing prior year documents to current year.	\$0.00	0.6	\$0.00
Colletti, James	Prepare Evaluation of the Going Concern Assessment by use of language from Deloitte resources and prior year materials.	\$0.00	1.1	\$0.00
Colletti, James	Prepare audit summary memo by comparing prior year support and language to current year.	\$0.00	0.9	\$0.00
Colletti, James	Close notes to Inventory Valuation Analytical Procedures (IVAP) testing work paper.	\$0.00	0.9	\$0.00
Colletti, James	Prepare workpaper for Deloitte Audit Committee Materials to supplement the communication deck by comparing prior year documents to current year.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Colletti, James	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Dail, Amanda	Draft email to audit team on status update and clarifying question on preliminary triggering event analysis.	\$0.00	0.6	\$0.00
Dail, Amanda	Meet with A. Tummuri, S. Bakshi (Deloitte) to discuss bankruptcy time reporting and questions on preliminary bankruptcy filing triggering event analysis.	\$0.00	0.6	\$0.00
Dixon, Teagan (TJ)	Review daily balancing report workpaper.	\$0.00	0.6	\$0.00
Dixon, Teagan (TJ)	Review pricing interface control workpapers.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Review interface control workpapers.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Review point of sale control workpapers.	\$0.00	0.6	\$0.00
Dixon, Teagan (TJ)	Review business unit lower of cost or market analysis interface control workpaper.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with J. Berry, J. Staiger, K. Straub (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models for goodwill and tradenames.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with T. Berland, S. Chang, J. McManus, K. Riordan (Deloitte) to discuss current status of Q3'18 outstanding Sears quarter disclosure testing that has yet to be performed.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review the quarter three project plan for edits made to the bankruptcy section.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Review the quarter three project plan for changes in expected timing due to client delays.	\$0.00	1.0	\$0.00

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<i>Audit Services</i>				
11/30/2018				
Fitzgerald, Connor	Review edits to the quarter 3 cash flow workpaper following updates from the cash flow proof provided by M. Huron (Sears).	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Make edits to the quarter 3 audit committee PowerPoint presentation based on recent Company events.	\$0.00	1.8	\$0.00
Fitzgerald, Connor	Review updates to the Sears tradename analysis provided by J. Drosopoulos (Sears).	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review updates to the Kenmore tradename analysis provided by J. Drosopoulos (Sears).	\$0.00	0.9	\$0.00
Hartmann, Becky	Close notes pertaining to pension plans on the Q3'2018 management representation letter draft.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Hartmann, Becky	Review summary of passed adjustments Q3'2018 workpaper specific to the recorded adjustment for the Q3'2018 pension remeasurement identified error.	\$0.00	0.5	\$0.00
Hermanson, Tom	Review quarterly Income tax specialist memo	\$0.00	0.6	\$0.00
Hermanson, Tom	Review summary income tax provision memo for Q3.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Hoye, Jim	Test Privileged Access Review of Information Provided by Entity verification.	\$0.00	0.8	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding actions items and backup schedules.	\$0.00	0.7	\$0.00
Hoye, Jim	Email correspondence for access reviews of information provided by entity.	\$0.00	0.4	\$0.00
Hoye, Jim	Email correspondence for access reviews for Sears rent expense control.	\$0.00	0.2	\$0.00
Hoye, Jim	Address notes for Sears rent expense control.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte) regarding Take With Sale access review and rollforward testing approach.	\$0.00	0.5	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding rollforward testing and access reviews and access provisioning.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze newly provided backup evidence for Sears Subsidy Information System Server.	\$0.00	0.6	\$0.00
Jain, Chetna	Document findings in obtained business representation letters for various business segments as part mandatory quarterly review procedures	\$0.00	1.0	\$0.00
Jain, Yash R	Update documentation of the legal reserves workpaper based on notes made by H. Jaiswal (Deloitte).	\$0.00	0.5	\$0.00
Jain, Yash R	Review Revenue workpaper assessing the Company's adoption of ASC 606 (New revenue accounting standard implemented).	\$0.00	1.8	\$0.00
Jain, Yash R	Review changes in outstanding litigation and new litigation presented during Q3'18 to determine if contingent liabilities need to be re-evaluated.	\$0.00	1.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Jain, Yash R	Review e-mail to be sent to Deloitte professionals for confirming their independence with the New York court judges as part of our mandatory compliance procedures.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Document our review of the Company's litigation, claims, and assessments as of 11/2/18 in our Legal Reserves Summary workpaper	\$0.00	1.8	\$0.00
Jaiswal, Himanshu	Perform Q3 2018 Sears balance sheet tie out, including footing and cross footing procedures to ensure accuracy.	\$0.00	2.1	\$0.00
Jaiswal, Himanshu	Perform footing and cross footing to ensure accuracy for Q3'18 Sears tie-out (Balance Sheet disclosure).	\$0.00	2.9	\$0.00
Jha, Abhinav	Perform footing and cross footing procedures to the Management Discussion and Analysis Disclosure on the 10Q	\$0.00	1.5	\$0.00
Jha, Abhinav	Perform footing and cross footing procedures to the Management Discussion and Analysis Disclosure on the 10Q	\$0.00	2.2	\$0.00
Jha, Abhinav	Update trial balance documentation for balance sheet and Income statement highlighting differences caused by post close entries made by the client and send to the team so they can see the differences as well	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform footing and cross footing procedures to the Management Discussion and Analysis Disclosure on the 10Q	\$0.00	1.3	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q as required by interim review procedures.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Lauret, Kyle	Document changes in drafts #1 and #2 of the client 10Q to discuss with management.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, R. Hartmann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Mason, David	Draft updated list of workpapers and their supporting documentation.	\$0.00	2.1	\$0.00
Mason, David	Review roll-forward provisioning documentation.	\$0.00	1.3	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding rollforward testing and access reviews and access provisioning.	\$0.00	0.6	\$0.00
Mason, David	Draft data center physical security workpaper.	\$0.00	0.3	\$0.00
Mason, David	Draft access provisioning workpaper for MARS application.	\$0.00	1.1	\$0.00

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<i>Audit Services</i>				
11/30/2018				
McManus, Joseph	Update the Third Quarter "provided by client" request listing for inventory valuation analytical procedures support received by client.	\$0.00	0.6	\$0.00
McManus, Joseph	Update to Base Audit project plan in preparation or weekly team status meeting where the project plan and current statuses will be reviewed.	\$0.00	1.1	\$0.00
McManus, Joseph	Update documentation based on manager review of the Review of Interim Financial Information checklist workpaper.	\$0.00	0.2	\$0.00
McManus, Joseph	Review notes on the review of interim financial information checklist workpaper.	\$0.00	0.3	\$0.00
McManus, Joseph	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
McManus, Joseph	Review updated documentation on inventory valuation analytical procedures workpaper.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
McShane, Connor	Review closed notes on property valuation workpapers in connection with Sears Q3 review.	\$0.00	1.5	\$0.00
Nguyen, Donna	Update status of cash flow support needed on third quarter client request list.	\$0.00	0.1	\$0.00
Nguyen, Donna	Update third quarter project plan to show apparel lookback analysis went through review.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Nguyen, Donna	Close Deloitte partner notes (partial) on the cashflow.	\$0.00	1.9	\$0.00
Nguyen, Donna	Close remaining Deloitte partner notes on the cashflow.	\$0.00	1.9	\$0.00
Riordan, Katy	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Riordan, Katy	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Rosi, Matthew	Prepare for team meeting regarding update of client current events.	\$0.00	0.5	\$0.00
Rosi, Matthew	Update expenditure control documentation- Three way Match process based on support received from K. Colburt and J. Butz (Sears).	\$0.00	1.4	\$0.00
Rosi, Matthew	Update documentation in the Evaluation of Misstatements for Q3'18 based on an errors identified by management (required review procedure).	\$0.00	1.5	\$0.00
Rosi, Matthew	Draft email to J. Butz (SHC) requesting invoice level detail for additional selections for liabilities subject to compromise.	\$0.00	0.3	\$0.00
Rosi, Matthew	Research Deloitte guidance to make selections of sub-accounts that roll up into Liabilities Subject to Compromise (a new account created due to bankruptcy filing).	\$0.00	1.3	\$0.00
Rosi, Matthew	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Sal, TANMOY	Create schedule to develop an expectation of Other Comprehensive Income in Equity Rollforward workpaper to ensure reasonableness of Other Comprehensive Income fluctuations from period to period.	\$0.00	2.0	\$0.00
Sal, TANMOY	Meet with P. Nanda (Deloitte) to discuss Q3 Management Representation Letter review notes and follow up mail sent to US Team.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding actions items and backup schedules.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Hoyer (Deloitte) regarding Take With Sale access review and rollforward testing approach.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Staiger, Jt	Analyze impairment considerations for goodwill and intangible assets for third quarter review.	\$0.00	3.1	\$0.00
Straub, Kelsey	Edit and update project plan for progression of testing and reviewing the Company's footnote disclosures for the third quarter 2018	\$0.00	0.7	\$0.00
Straub, Kelsey	Address manager questions on pension representations that the Company makes for the third quarter 2018	\$0.00	0.8	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Straub, Kelsey	Discussions with Deloitte managers on summary memo, representation letter and debt.	\$0.00	1.3	\$0.00
Straub, Kelsey	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoyer (Deloitte) regarding Take With Sale access review and rollforward testing approach.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss with R. Riecker (Sears), J. Berry (Deloitte) regarding 3rd quarter interim review matters, status, and planned timeline including recent bankruptcy court activity.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Review Sears audit committee email correspondence not specific to bankruptcy.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discuss with B. Phelan (Sears), J. Berry (Deloitte) regarding 3rd quarter interim review matters, status, and planned timeline including status of tradename impairment testing.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Research requirements for filing a Form 10-Q under various circumstances including a bankruptcy.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discuss results to filing a Form 10-Q late with B. Phelan, R. Riecker (Sears).	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Weinert McDonnell, Lesley	Review 3rd quarter balance sheet analytic review workpaper to determine reasonableness of account fluctuations from period to period.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss with M. Brotnow (Sears) regarding 3rd quarter interim review matters, primarily including evaluation of intercompany medium-term notes for impairment.	\$0.00	0.5	\$0.00
Williams, Adam	Review third quarter income tax considerations memo to determine necessary review procedures for income tax testing.	\$0.00	0.9	\$0.00
Subtotal for Audit Services:			3,284.8	\$0.00

Audit Services - ASC 842

10/19/2018

Nguyen, Donna	Retrieve and send lease accounting file to K. Lauret (Deloitte).	\$200.00	0.7	\$140.00
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10/22/2018

Bougadis, Blake	Research of the new lease accounting standard updates to understand changes from the previous standard.	\$200.00	0.2	\$40.00
Bougadis, Blake	Discuss with K. Lauret, C. McShane (Deloitte) on new lease accounting standard (ASC 842) updates and formulated strategy to account for changes.	\$200.00	0.6	\$120.00
Lauret, Kyle	Discuss with B. Bougadis, C. McShane (Deloitte) on new lease accounting standard (ASC 842) updates and formulated strategy to account for changes.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
10/22/2018				
McShane, Connor	Discuss with B. Bougadis, K. Lauret (Deloitte) on new lease accounting standard (ASC 842) updates and formulated strategy to account for changes.	\$300.00	0.6	\$180.00
10/24/2018				
Bougadis, Blake	Research regarding the new lease accounting standard using Deloitte resources and outside resources, including comparison between October and April updates.	\$200.00	2.8	\$560.00
10/25/2018				
Bougadis, Blake	Assess property transaction data, including that of Baytown and Salt Lake.	\$200.00	0.4	\$80.00
Bougadis, Blake	Discuss with C. McShane (Deloitte) planning for property transactions procedures.	\$200.00	0.6	\$120.00
McShane, Connor	Research internal control guidance regarding Sears' adoption of the new lease accounting standard.	\$300.00	2.2	\$660.00
McShane, Connor	Discuss with B. Bougadis (Deloitte) planning for property transactions procedures.	\$300.00	0.6	\$180.00
10/29/2018				
Bougadis, Blake	Assess prior quarter presentation on Q2 materials for updates, including those for relevant engagement letters.	\$200.00	1.3	\$260.00
10/30/2018				
Bougadis, Blake	Finalize assessment of prior quarter presentation on Q2 materials for updates, specifically information related to the engagement letters.	\$200.00	0.4	\$80.00
10/31/2018				
Bougadis, Blake	Meet with K. Lauret, C. McShane (Deloitte) on ASC 842 updates and formulate strategy to account for changes.	\$200.00	0.3	\$60.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
10/31/2018				
Lauret, Kyle	Meet with B. Bougadis, C. McShane (Deloitte) on ASC 842 updates and formulate strategy to account for changes.	\$500.00	0.3	\$150.00
McShane, Connor	Meet with B. Bougadis, K. Lauret (Deloitte) on ASC 842 updates and formulate strategy to account for changes.	\$300.00	0.3	\$90.00
McShane, Connor	Research accounting guidance regarding Sears' adoption of the new lease accounting standard.	\$300.00	0.5	\$150.00
11/07/2018				
Lauret, Kyle	Meet with C. McShane, M. Lonnemann, B. Mallaro (Deloitte) regarding Accounting Standard Codification 842 transition updates.	\$500.00	0.5	\$250.00
Mallaro, Brian	Meet with K. Lauret, C. McShane, M. Lonnemann (Deloitte) regarding Accounting Standard Codification 842 transition updates.	\$600.00	0.5	\$300.00
McShane, Connor	Meet with K. Lauret, M. Lonnemann, B. Mallaro (Deloitte) regarding Accounting Standard Codification 842 transition updates.	\$300.00	0.5	\$150.00
11/30/2018				
Lauret, Kyle	Research guidance for sample sizes associated with testing underlying ASC 842 lease data and controls over that data.	\$500.00	0.3	\$150.00
Subtotal for Audit Services - ASC 842:			14.2	\$4,020.00

Out of Scope Audit Services

10/15/2018

Allen, Michael	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$200.00	0.8	\$160.00
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Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Berland, Taylor	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$400.00	0.8	\$320.00
Berland, Taylor	Meet with J. Berry, S. Chang, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$400.00	0.3	\$120.00
Berrill, Liz	Discuss with J. Treiber, J. Staiger, L. Weinert, B. Kohn, T. Goncalves, A. Ernotte, J. Berry, and K. Lauret (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Berry, Jim	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$600.00	0.3	\$180.00
Berry, Jim	Discuss with J. Treiber, J. Staiger, L. Weinert, B. Kohn, T. Goncalves, A. Ernotte, L. Berrill, and K. Lauret (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Berry, Jim	Prepare for bankruptcy organizational matters including day one procedures and steps (normal business procedures).	\$600.00	0.6	\$360.00
Berry, Jim	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$600.00	0.8	\$480.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Billie, Jaclyn	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Bougadis, Blake	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Castellano, Carrie	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Chang, Stephen	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$400.00	0.3	\$120.00
Chang, Stephen	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$400.00	0.8	\$320.00
Dixon, Teagan (TJ)	Discuss with G. Yauch (Deloitte) to discuss the Bankruptcy and impact on IT procedures.	\$500.00	1.2	\$600.00
Ernotte, Ann	Discuss with J. Treiber, J. Staiger, L. Weinert, B. Kohn, T. Goncalves, J. Berry, L. Berrill, and K. Lauret (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$500.00	0.6	\$300.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Fitzgerald, Connor	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$300.00	0.8	\$240.00
Goncalves, Tony	Discuss with J. Treiber, J. Staiger, L. Weinert, B. Kohn, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Hartmann, Becky	Review and compile information pertaining to the Chapter 11 filing for bankruptcy, including Sears Holdings issued press releases, Form 8-Ks, and CEO letter to the Company.	\$500.00	1.3	\$650.00
Hartmann, Becky	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$500.00	0.3	\$150.00
Hartmann, Becky	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$500.00	0.8	\$400.00
Hoffman, David	Draft email to T. Hermanson and E. Tzavelis (Deloitte Tax) regarding tax meeting planning.	\$600.00	0.5	\$300.00
Jain, Yash R	Resolve K. Lauret's (Deloitte) notes Debt agreement (JPP - Cascade Consolidated loan and Third Amended and restated credit agreement).	\$120.00	0.9	\$108.00
King, Elizabeth	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$200.00	0.8	\$160.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Kohn, Barry	Discuss with J. Treiber, J. Staiger, L. Weinert, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Lauret, Kyle	Gather personnel information to conduct background and conflict checks.	\$500.00	0.3	\$150.00
Lauret, Kyle	Discuss with J. Treiber, J. Staiger, L. Weinert, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$500.00	0.6	\$300.00
Lauret, Kyle	Discuss accounting implications of store closures announcement in Form 8-K filing with S. Brokke (Sears) and research guidance.	\$500.00	0.9	\$450.00
Lauret, Kyle	Perform diligence to identify international services. Emailed / gathered responses from approximately 72 Deloitte contacts.	\$500.00	2.1	\$1,050.00
Lauret, Kyle	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$500.00	0.3	\$150.00
Lonnemann, Malorie	Document take-aways from the Sears Bankruptcy - Time Collection meeting for distribution to team.	\$400.00	0.5	\$200.00
Lonnemann, Malorie	Attend the Sears Town Hall wherein the CEO explained implications of the bankruptcy filing to employees.	\$400.00	1.0	\$400.00
Lonnemann, Malorie	Perform chapter 11 Q3 implication research.	\$400.00	2.0	\$800.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
McManus, Joseph	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00
McShane, Connor	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00
Nguyen, Donna	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Paul, Samantha	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Riordan, Katy	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00
Sorenson, Peter	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00
Staiger, Jt	Research accounting ramifications of bankruptcy filing.	\$500.00	1.2	\$600.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Staiger, Jt	Discuss the Chapter 11 filing, including issuance of statutory/carve-out opinions, with J. Treiber, B. Kohn, T. Barton, T. Goncalves, A. Ernotte, C. Rogers, J. Berry, L. McDonnell, K. Lauret, B. Clark, L. Berrill (Deloitte)	\$500.00	1.5	\$750.00
Staiger, Jt	Finalize first draft of engagement letters and engagement letter summary for purposes of Deloitte retention.	\$500.00	1.9	\$950.00
Staiger, Jt	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$500.00	0.3	\$150.00
Staiger, Jt	Prepare engagement letters for purposes of Deloitte retention.	\$500.00	0.3	\$150.00
Staiger, Jt	Discuss with J. Treiber, J. Staiger, L. Weinert, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions..	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$500.00	0.8	\$400.00
Staiger, Jt	Prepare an engagement letter summary for purposes of Deloitte retention.	\$500.00	1.2	\$600.00
Staiger, Jt	Research accounting impacts of bankruptcy filing.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Straub, Kelsey	Collect Engagement Letters to submit to the courts for fee approval.	\$300.00	2.9	\$870.00
Treiber, John	Discuss with J. Staiger, L. Weinert, B. Kohn, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Review accounting literature, primarily the Accounting Standards Codification (ASC), specific to reorganization accounting.	\$600.00	1.0	\$600.00
Weinert McDonnell, Lesley	Review accounting literature, primarily guides published by public accounting firms, specific to reorganization accounting.	\$600.00	1.3	\$780.00
Weinert McDonnell, Lesley	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Speak with S. Brokke (Sears) regarding accounting for trade name impairment and pension liability.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss with J. Treiber, J. Staiger, L. Weinert, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Research accounting for trade name impairment.	\$600.00	0.7	\$420.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Weinert McDonnell, Lesley	Research accounting for pension liabilities during reorganization.	\$600.00	0.7	\$420.00
Williams, Adam	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$500.00	0.3	\$150.00
Williams, Adam	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$500.00	0.8	\$400.00
Yauch, Glenn	Review technical Deloitte guidance on bankruptcy filing and reporting.	\$600.00	0.5	\$300.00
Yauch, Glenn	Assess open engagement letters and billing codes.	\$600.00	0.5	\$300.00
Yauch, Glenn	Meet with J. Berry, L. McDonnell (Deloitte) regarding approach to audit following the chapter 11 filing.	\$600.00	1.0	\$600.00
10/16/2018				
Allen, Michael	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Berland, Taylor	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$400.00	1.4	\$560.00
Berry, Jim	Meet with J. Staiger, S. Chang, A. Williams, K. Straub, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$600.00	0.5	\$300.00
Berry, Jim	Discuss developing plan for client Chapter 11 filing meeting with L. Pesa, D. Bradfield, K. Lauret, L. Weinert (Deloitte).	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Billie, Jaclyn	Update Fair Value numbers for Fixed Asset Risk Assessment in order to compare to net book value due to bankruptcy filing.	\$200.00	1.9	\$380.00
Billie, Jaclyn	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Bougadis, Blake	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Bradfield, Derek	Discuss developing plan for client Chapter 11 filing meeting with L. Pesa, J. Berry, K. Lauret, L. Weinert (Deloitte).	\$600.00	0.6	\$360.00
Castellano, Carrie	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Chang, Stephen	Meet with J. Berry, J. Staiger, A. Williams, K. Straub, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$400.00	0.5	\$200.00
Chang, Stephen	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$400.00	1.4	\$560.00
Chang, Stephen	Analyze the impact of the Chapter 11 bankruptcy filing on the Q3 10-Q disclosures.	\$400.00	2.3	\$920.00
Dixon, Teagan (TJ)	Call with M. Berggren (Deloitte) to discuss impact of bankruptcy on SOC reporting.	\$500.00	0.4	\$200.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Fitzgerald, Connor	Meet with J. Berry, J. Staiger, S. Chang, A. Williams, K. Straub, C. McShane (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$300.00	0.5	\$150.00
Fitzgerald, Connor	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$500.00	1.4	\$700.00
Lauret, Kyle	Discuss developing plan for client Chapter 11 filing meeting with L. Pesa, J. Berry, D. Bradfield, L. Weinert (Deloitte).	\$500.00	0.6	\$300.00
Lauret, Kyle	Perform diligence to identify international services, emailed / gathered responses from approximately 72 Deloitte contacts.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with S. Brokke (Sears) regarding accounting for store closures.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with L. Weinert (Deloitte) and S. Brokke (Sears) regarding accounting for store closures.	\$500.00	0.9	\$450.00
Lauret, Kyle	Assess Sears financial statement impacts of reorganization accounting guidance.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Meet with C. Fitzgerald, C. McShane (Deloitte) to discuss inventory controls.	\$400.00	1.0	\$400.00
Lonnemann, Malorie	Meet with K. Riordan (Deloitte) to discuss certain controls over journal entries as it relates to respective risks.	\$400.00	0.5	\$200.00
McManus, Joseph	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
McShane, Connor	Meet with J. Berry, J. Staiger, S. Chang, A. Williams, K. Straub, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$300.00	0.5	\$150.00
McShane, Connor	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
Nguyen, Donna	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Paul, Samantha	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Pesa, Lauren	Discuss developing plan for client Chapter 11 filing meeting with J. Berry, D. Bradfield, K. Lauret, L. Weinert (Deloitte).	\$500.00	0.6	\$300.00
Riordan, Katy	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
Sal, TANMOY	Participate in bankruptcy time and expense training call with Deloitte team.	\$80.00	1.0	\$80.00
Sorenson, Peter	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
Staiger, Jt	Accumulate potential accounting considerations for Company's third quarter 10-Q.	\$500.00	0.4	\$200.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Staiger, Jt	Organize materials and content for upcoming team training on charging time associated with bankruptcy filing.	\$500.00	0.7	\$350.00
Staiger, Jt	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$500.00	1.4	\$700.00
Staiger, Jt	Meet with J. Berry, S. Chang, A. Williams, K. Straub, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Berry, J. Staiger, S. Chang, A. Williams, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$300.00	0.5	\$150.00
Weinert McDonnell, Lesley	Meet with K. Lauret (Deloitte) and S. Brokke (Sears) regarding accounting for store closures.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Review accounting literature related to reorganization accounting.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$600.00	1.4	\$840.00
Weinert McDonnell, Lesley	Review memo describing engagement risk implications on the audit.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review financial statement disclosures of other Chapter 11 filers for potential relevance to Sears.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss developing plan for client Chapter 11 filing meeting with J. Berry, D. Bradfield, K. Lauret, L. Pesa (Deloitte).	\$600.00	0.6	\$360.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Weinert McDonnell, Lesley	Meet held with J. Berry, L. McDonnell, J. Staiger, S. Chang, A. Williams, M. Lonnemann, K. Straub, C. McShane, C. Fitzgerald, C. Abrom, and M. Morawiec (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$600.00	0.5	\$300.00
Williams, Adam	Meet with J. Berry, J. Staiger, S. Chang, K. Straub, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$500.00	0.5	\$250.00
10/17/2018				
Berry, Jim	Review Q3 issues associated with the bankruptcy, including potential financial reporting issues that might arise after filing for Chapter 11.	\$600.00	2.3	\$1,380.00
Billie, Jaclyn	Review Fair Value numbers for fixed asset risk assessment in order to compare to net book value due to bankruptcy filing, and note further updates to be made.	\$200.00	3.6	\$720.00
Chang, Stephen	Consider ramifications of the Chapter 11 bankruptcy filing on the current year Audit.	\$400.00	2.8	\$1,120.00
Collins, Bryan	Review 10K with regard to tax issues affecting possible bankruptcy transaction.	\$600.00	1.1	\$660.00
Hartmann, Becky	Research accounting for pension plan liabilities after filing Chapter 11 on the Deloitte Technical Library.	\$500.00	0.8	\$400.00
Hartmann, Becky	Review Sears Holdings November 21, 2014 Warrant Agreement and research Deloitte Technical Library for effects on classification of warrants between equity and liability as a result of Chapter 11 filing.	\$500.00	1.0	\$500.00
Hartmann, Becky	Research Deloitte Technical Library for how to account for pension plans liabilities after filing for Chapter 11 bankruptcy.	\$500.00	0.8	\$400.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/17/2018				
Jaiswal, Himanshu	Track and reconcile responses from tax professionals, confirm services are provided to the 50 entities that filed for bankruptcy.	\$80.00	0.6	\$48.00
Lauret, Kyle	Research debt accounting guidance to assess implications to Sears embedded derivatives.	\$500.00	0.2	\$100.00
Lauret, Kyle	Gather tax statement of work letters to accumulate for list of tax services being provided to Sears.	\$500.00	0.4	\$200.00
Lauret, Kyle	Assess Sears Hometown agreement bankruptcy filing clauses for accounting implications to Sears.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Meet with S. Chang, B. Hartmann, S. Paul, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$400.00	1.1	\$440.00
McShane, Connor	Perform portfolio valuation of Sears properties.	\$300.00	2.1	\$630.00
Paul, Samantha	Meet with S. Chang, B. Hartmann, M. Lonnemann, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$200.00	1.1	\$220.00
Pesa, Lauren	Research possible accounting issues encountered in bankruptcy.	\$500.00	1.0	\$500.00
Rothstein, Louis	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Staiger, Jt	Discuss potential accounting topics as a result of the Chapter 11 filing with L. McDonnell (Deloitte).	\$500.00	0.4	\$200.00
Staiger, Jt	Discuss with A. Siegel (Deloitte) on applying bankruptcy best practices.	\$500.00	0.4	\$200.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/17/2018				
Staiger, Jt	Discuss potential accounting risks for the financial statements as a result of the Chapter 11 filing with L. McDonnell (Deloitte).	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with S. Chang, B. Hartmann, M. Lonnemann, S. Paul, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$500.00	1.1	\$550.00
Straub, Kelsey	Research bankruptcy disclosures and other public company filings.	\$300.00	1.4	\$420.00
Straub, Kelsey	Gather Engagement Letters for each applicable Sears audit to submit to the courts for fee approval.	\$300.00	0.2	\$60.00
Weinert McDonnell, Lesley	Research accounting for debtor-in-possession financing.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with S. Chang, B. Hartmann, M. Lonnemann, S. Paul, J. Staiger, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Discuss potential accounting topics as a result of the Chapter 11 filing with J. Staiger (Deloitte).	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review memo regarding revenue recognition audit procedures.	\$600.00	0.4	\$240.00
Williams, Adam	Meet with S. Chang, B. Hartmann, M. Lonnemann, S. Paul, J. Staiger, L. Weinert (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$500.00	1.1	\$550.00
10/18/2018				
Adam, Kristin	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Adorno, Dan	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Allen, Michael	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Allen, Michael	Prepare for bankruptcy update meeting and gather relevant materials (articles, accounting guidance) to be distributed to the team	\$200.00	0.4	\$80.00
Balester, Jennifer	Compose email to A. Williams (Deloitte) regarding time recording practices.	\$500.00	0.1	\$50.00
Balester, Jennifer	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Bandic, Alex	Discuss billing logistics with J. Staiger, A. Green, M. Morawiec, L. Weinert (Deloitte).	\$200.00	0.5	\$100.00
Berggren, Maureen	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Berland, Taylor	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Berry, Jim	Discuss current status of audit related work (including statutory audits and interim audit procedures) with B. Phelan (Sears).	\$600.00	0.6	\$360.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Berry, Jim	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Berry, Jim	Discuss potential accounting/business implications due to Chapter 11 filing with A. Sasso, L. McDonnell, M. Sullivan, J. Staiger, J. Little (Deloitte).	\$600.00	1.1	\$660.00
Billie, Jaclyn	Close review notes on the fixed asset risk assessment, primarily within the comparison of fair value to net book value section.	\$200.00	3.7	\$740.00
Billie, Jaclyn	Update fixed asset risk assessment for fair value properties to ensure formulas are working properly.	\$200.00	0.3	\$60.00
Browning, Maria	Research financial statements for tax meeting.	\$300.00	2.1	\$630.00
Browning, Maria	Research the implications of chapter 11 filing on tax standards and requirements.	\$300.00	2.9	\$870.00
Candela, Kathleen	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Candela, Kathleen	Review the Sears Protection Company Puerto Rico report.	\$600.00	0.9	\$540.00
Candela, Kathleen	Review Sears Protection Company Puerto Rico likely error workpaper.	\$600.00	0.4	\$240.00
Chang, Stephen	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Chin, Jane	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00

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<i>Out of Scope Audit Services</i>				
10/18/2018				
Collins, Bryan	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	2.0	\$1,200.00
Dail, Amanda	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Drager, Christine	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Enkhbayar, Tuya	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Ernotte, Ann	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Fitzgerald, Connor	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Goncalves, Tony	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Hartmann, Becky	Review the first half of "Bankruptcies and Liquidations," a PWC accounting and auditing guide.	\$500.00	2.3	\$1,150.00

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<i>Out of Scope Audit Services</i>				
10/18/2018				
Hartmann, Becky	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Hermanson, Tom	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Hoffman, David	Attend tax meeting planning with E. Tzavelis (Deloitte Tax) and related team correspondence.	\$600.00	0.6	\$360.00
Hoye, Jim	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Hu, May	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Jain, Yash R	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$120.00	1.0	\$120.00
Jaiswal, Himanshu	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$80.00	1.0	\$80.00
Kohn, Barry	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00

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<i>Out of Scope Audit Services</i>				
10/18/2018				
Lauret, Kyle	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Little, John	Discuss potential accounting/business implications due to Chapter 11 filing with A. Sasso, L. McDonnell, M. Sullivan, J. Berry, J. Staiger (Deloitte).	\$600.00	1.1	\$660.00
Mashburn, Brian	Participate (partial attendance) in bankruptcy time and expense training call with Deloitte team (43 attendees).	\$600.00	0.5	\$300.00
McShane, Connor	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Morawiec, Monika	Discuss billing logistics with J. Staiger, A. Green, A. Bandic, L. Weinert (Deloitte).	\$400.00	0.5	\$200.00
Morawiec, Monika	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Nanda, Priyanka	Draft and send email to the Deloitte Debt Center of Excellence Partner regarding the impact of the Bankruptcy on company debt.	\$160.00	1.4	\$224.00
Nguyen, Donna	Pull general ledger balances from Sears general ledger querying tool for store unit values.	\$200.00	0.6	\$120.00
Nguyen, Donna	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00

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<i>Out of Scope Audit Services</i>				
10/18/2018				
Paul, Samantha	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Pesa, Lauren	Apply guidance against company scenarios to understand accounting scenarios to the bankruptcy presentation.	\$500.00	1.3	\$650.00
Pesa, Lauren	Conduct research for sears bankruptcy issues.	\$500.00	2.6	\$1,300.00
Pesa, Lauren	Review Deloitte Q&A's and other firm guides for bankruptcy related matters.	\$500.00	2.3	\$1,150.00
Redstrom, Kyle	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Riordan, Katy	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Rosi, Matthew	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Sasso, Anthony	Discuss potential accounting/business implications due to Chapter 11 with L. McDonnell, M. Sullivan, J. Berry, J. Staiger, J. Little (Deloitte).	\$600.00	1.1	\$660.00
Smietanski, Meredith	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00

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<i>Out of Scope Audit Services</i>				
10/18/2018				
Sorenson, Peter	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Staiger, Jt	Develop team plan for time collection protocols.	\$500.00	0.5	\$250.00
Staiger, Jt	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Staiger, Jt	Discuss potential accounting/business implications due to Chapter 11 with A. Sasso, L. McDonnell, M. Sullivan, J. Berry, J. Little (Deloitte).	\$500.00	1.1	\$550.00
Staiger, Jt	Discuss billing logistics with A. Green, M. Morawiec, A. Bandic, L. Weinert (Deloitte).	\$500.00	0.5	\$250.00
Straub, Kelsey	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Sullivan, Mike	Discuss potential accounting/business implications due to Chapter 11 with A. Sasso, L. McDonnell, J. Berry, J. Staiger, J. Little (Deloitte).	\$600.00	1.1	\$660.00
Swiatkowski, John	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Tepper, Steve	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	0.8	\$400.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Viray, Norell	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Weinert McDonnell, Lesley	Research NASDAQ Stock Exchange listing requirements and implications of failure to comply with requirements.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Weinert McDonnell, Lesley	Discuss potential accounting/business implications due to Chapter 11 with A. Sasso, J. Little, M. Sullivan, J. Berry, J. Staiger (Deloitte).	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Review client memo regarding February debt exchange.	\$600.00	0.4	\$240.00
Williams, Adam	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Wolter, Devin	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Yang, Shell	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Yauch, Glenn	Draft email to Deloitte team related to time reporting requirements.	\$600.00	0.5	\$300.00
Yauch, Glenn	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/19/2018				
Berry, Jim	Discuss next steps for audit with L. McDonnell (Deloitte) following meeting with R. Riecker (Sears).	\$600.00	0.3	\$180.00
Berry, Jim	Meet with L. McDonnell (Deloitte) regarding the next steps for the audit following Chapter 11 filing.	\$600.00	0.3	\$180.00
Berry, Jim	Discuss with L. McDonnell (Deloitte) and R. Riecker (Sears) regarding Chapter 11 filing and overall impact on the base audit.	\$600.00	0.7	\$420.00
Berry, Jim	Discuss with L. McDonnell (Deloitte) and R. Riecker (Sears) further regarding Chapter 11 filing and impact on the base audit, specifically next steps and action items.	\$600.00	0.7	\$420.00
Browning, Maria	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$300.00	0.8	\$240.00
Browning, Maria	Discuss corporate history an financial statements with T. Hermanson, B. Collins, D. Hoffman, E. Tzavelis, S. Fielding (Deloitte).	\$300.00	1.3	\$390.00
Browning, Maria	Update the quarterly SHC tax update slide deck based on implications of the bankruptcy.	\$300.00	2.6	\$780.00
Browning, Maria	Incorporate Deloitte Partner notes into the quarterly SHC tax update slide deck.	\$300.00	2.9	\$870.00
Candela, Kathleen	Clear review notes on Sears Protection Company Puerto Rico Deferred Revenue workpaper.	\$600.00	0.7	\$420.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/19/2018				
Collins, Bryan	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$600.00	0.8	\$480.00
Collins, Bryan	Review 10K and organizational charts to assess potential tax issues in bankruptcy.	\$600.00	1.1	\$660.00
Collins, Bryan	Discuss corporate history an financial statements with T. Hermanson, M. Browning, D. Hoffman, E. Tzavelis, S. Fielding (Deloitte).	\$600.00	1.3	\$780.00
Fielding, Stephen	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$400.00	0.8	\$320.00
Fielding, Stephen	Discuss corporate history an financial statements with T. Hermanson, B. Collins, D. Hoffman, E. Tzavelis, M. Browning (Deloitte).	\$400.00	1.3	\$520.00
Fitzgerald, Connor	Meet with S. Paul (Deloitte) regarding additional required considerations of SHC bankruptcy in relations to the Inventory valuation testing.	\$300.00	1.0	\$300.00
Hartmann, Becky	Review the latter half of "Bankruptcies and Liquidations," a PWC accounting and auditing guide.	\$500.00	1.2	\$600.00
Hartmann, Becky	Review Sears Chapter 11 bankruptcy filing documents.	\$500.00	0.4	\$200.00
Hermanson, Tom	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$600.00	0.8	\$480.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/19/2018				
Hermanson, Tom	Discuss corporate history and financial statements with B. Collins, D. Hoffman, E. Tzavelis, S. Fielding, M. Browning (Deloitte).	\$600.00	1.3	\$780.00
Hoffman, David	Review select bankruptcy case background in preparation for tax meeting.	\$600.00	0.7	\$420.00
Hoffman, David	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$600.00	0.8	\$480.00
Hoffman, David	Discuss corporate history and financial statements with T. Hermanson, B. Collins, E. Tzavelis, S. Fielding, M. Browning (Deloitte).	\$600.00	1.3	\$780.00
Lauret, Kyle	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$500.00	0.8	\$400.00
Paul, Samantha	Meet with C. Fitzgerald (Deloitte) regarding additional required considerations of SHC bankruptcy in relations to the Inventory valuation testing.	\$200.00	1.0	\$200.00
Pesa, Lauren	Align guidance in the bankruptcy presentation.	\$500.00	2.9	\$1,450.00
Pesa, Lauren	Prepare outline of bankruptcy presentation to management on bankruptcy accounting matters.	\$500.00	2.9	\$1,450.00
Pesa, Lauren	Challenge the guidance asserted in the bankruptcy presentation with additional authoritative sources.	\$500.00	1.3	\$650.00
Sasso, Anthony	Draft email follow up with various team members regarding planning for 10-23 call with client.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/19/2018				
Staiger, Jt	Discuss (partial) with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking p	\$500.00	0.5	\$250.00
Staiger, Jt	Perform research on billings and collections prior to petition date.	\$500.00	0.6	\$300.00
Staiger, Jt	Investigate matters related to Chapter 11 process and next steps of financial statement filings.	\$500.00	1.0	\$500.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears) regarding Chapter 11 filing and impact on audit.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Discuss next steps for audit with J. Berry (Deloitte) following debrief meeting with R. Riecker (Sears).	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Discuss (partial) with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking p	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Research Chapter 11 filings for potential relevance to Sears.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss Chapter 11 filing and impact on audit with J. Berry (Deloitte) and R. Riecker (Sears).	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Discuss accounting for store closures with S. Brokke (Sears).	\$600.00	0.7	\$420.00
Williams, Adam	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$500.00	0.8	\$400.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/20/2018				
Berry, Jim	Call with L. McDonnell, D. Bradfield, L. Pesa, J. Staiger (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$600.00	0.6	\$360.00
Berry, Jim	Review agendas and project plan details for upcoming meetings with Sears accounting personnel to discuss requirements for reporting and matters to be considering relating to upcoming financial reporting requirements.	\$600.00	1.1	\$660.00
Bradfield, Derek	Call with J. Berry, L. McDonnell, L. Pesa, J. Staiger (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$600.00	0.6	\$360.00
Browning, Maria	Update tax team plan PowerPoint deck for tax meeting following the bankruptcy filing.	\$300.00	0.8	\$240.00
Browning, Maria	Update tax team PowerPoint deck for the tax meeting for additional comments received.	\$300.00	1.1	\$330.00
Browning, Maria	Update tax team PowerPoint slide deck for tax meeting with SHC.	\$300.00	1.4	\$420.00
Browning, Maria	Update tax team PowerPoint slide deck for tax meeting 10/20.	\$300.00	2.1	\$630.00
Collins, Bryan	Review revised PowerPoint tax plan presentation for meeting with Sears tax personnel.	\$600.00	0.9	\$540.00
Collins, Bryan	Review tax planning PowerPoint presentation for meeting with Sears tax personnel.	\$600.00	1.2	\$720.00
Lauret, Kyle	Prepare tax PowerPoint slides for bankruptcy kickoff meeting.	\$500.00	2.4	\$1,200.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/20/2018				
Pesa, Lauren	Call with J. Berry, L. McDonnell, D. Bradfield, J. Staiger (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$500.00	0.6	\$300.00
Staiger, Jt	Call with J. Berry, L. McDonnell, D. Bradfield, L. Pesa (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$500.00	0.6	\$300.00
Weinert McDonnell, Lesley	Call with J. Berry, D. Bradfield, L. Pesa, J. Staiger (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$600.00	0.6	\$360.00
10/21/2018				
Browning, Maria	Update tax planning slide deck for tax meeting for additional comments received.	\$300.00	1.1	\$330.00
Fielding, Stephen	Prepare tax restructuring overview PowerPoint slides for presentation.	\$400.00	2.8	\$1,120.00
10/22/2018				
Berry, Jim	Travel from Dallas, TX to Chicago, IL.	\$600.00	2.2	\$1,320.00
Bougadis, Blake	Add references for each engagement letter and statement of work related to tax services currently being provided by Deloitte US firms to update Deloitte work summary.	\$200.00	0.9	\$180.00
Bradfield, Derek	Meet with T. Hermanson, L. Pesa, R. Young, L. McDonnell, J. Staiger (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$600.00	0.6	\$360.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/22/2018				
Fielding, Stephen	Meet with D. Meyer, E. Fellner (Sears) and T. Hermanson, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$400.00	2.0	\$800.00
Hermanson, Tom	Meet with D. Bradfield, L. Pesa, R. Young, L. McDonnell, J. Staiger (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$600.00	0.6	\$360.00
Hermanson, Tom	Meet with D. Meyer, E. Fellner (Sears) and S. Fielding, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$600.00	2.0	\$1,200.00
Hoffman, David	Meet with D. Meyer, E. Fellner (Sears) and S. Fielding, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$600.00	2.0	\$1,200.00
Jaiswal, Himanshu	Reconcile responses from tax professionals to check whether providing services to the 50 entities that filed for bankruptcy.	\$80.00	0.2	\$16.00
Lauret, Kyle	Analyze current debt profile to develop understanding to assess accounting implications.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$500.00	0.6	\$300.00
Lauret, Kyle	Draft PowerPoint slides with use of Deloitte bankruptcy guidance for bankruptcy kickoff meeting.	\$500.00	0.9	\$450.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger (Deloitte) and R. Phelan, S. Brokke, J. Drosopolous (Sears) to formulate strategy for bankruptcy working session meeting.	\$500.00	1.1	\$550.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/22/2018				
Nanda, Priyanka	Perform debt classification review as part of the third quarter debt transactions documentation.	\$160.00	0.3	\$48.00
Nanda, Priyanka	Perform debt issuance cost review of the treatment per the accounting standard guidance.	\$160.00	0.2	\$32.00
Patni, PARIDHI	Meet with the V. Srividya, K. Riordan (Deloitte) to discuss time and expense reporting under bankruptcy guidelines.	\$80.00	0.3	\$24.00
Pesa, Lauren	Meet with T. Hermanson, D. Bradfield, R. Young, L. McDonnell, J. Staiger (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$500.00	0.6	\$300.00
Pesa, Lauren	Research bankruptcy related best practices and complexities encountered.	\$500.00	2.6	\$1,300.00
Riordan, Katy	Prepare for initial time and expense reporting training for the United States India team.	\$300.00	0.8	\$240.00
Riordan, Katy	Meet with the P. Patni, V. Srividya (Deloitte) to discuss time and expense reporting under bankruptcy guidelines.	\$300.00	0.3	\$90.00
Rosi, Matthew	Review Bankruptcy Press Release Q2'18.	\$200.00	1.1	\$220.00
Sasso, Anthony	Discuss with L. McDonnell (Deloitte) regarding bankruptcy implications to Company's accounting.	\$600.00	0.4	\$240.00
Sasso, Anthony	Plan for client meeting regarding the risks surrounding bankruptcy.	\$600.00	0.7	\$420.00
Srividya, VIDYA	Meet with the P. Patni, K. Riordan (Deloitte) to discuss time and expense reporting under bankruptcy guidelines.	\$80.00	0.3	\$24.00
Staiger, Jt	Meet with L. McDonnell, K. Lauret (Deloitte) and R. Phelan, S. Brokke, J. Drosopolous (Sears) to formulate strategy for bankruptcy working session meeting.	\$500.00	1.1	\$550.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/22/2018				
Staiger, Jt	Meet with D. Meyer, E. Fellner (Sears) and S. Fielding, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$500.00	2.0	\$1,000.00
Staiger, Jt	Discuss with M. Roakes (Sears) the billing history with Sears Holdings Corporation.	\$500.00	0.2	\$100.00
Staiger, Jt	Meet with T. Hermanson, D. Bradfield, L. Pesa, R. Young, L. McDonnell (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$500.00	0.6	\$300.00
Straub, Kelsey	Summarize all Deloitte's open engagement letters for our auditor retention application file	\$300.00	0.8	\$240.00
Treiber, John	Call with L. Smith (Deloitte) regarding form and content of potential Deloitte audit opinions and consents while Sears is under chapter 11 proceedings	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss with L. McDonnell (Deloitte) regarding bankruptcy implications to Company's accounting.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with T. Hermanson, D. Bradfield, L. Pesa, R. Young, J. Staiger (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$600.00	0.6	\$360.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/22/2018				
Weinert McDonnell, Lesley	Review Sears Board of Directors meeting materials (over 300 pages) addressing Chapter 11 process and issues identified.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Meet with K. Lauret, J. Staiger (Deloitte) and R. Phelan, S. Brokke, J. Drosopolous (Sears) to formulate strategy for bankruptcy working session meeting.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Review of meeting materials for Sears Board of Directors (over 300 pages) addressing Chapter 11 process and issues identified.	\$600.00	1.4	\$840.00
Weinert McDonnell, Lesley	Meet with D. Meyer, E. Fellner (Sears) and S. Fielding, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$600.00	2.0	\$1,200.00
10/23/2018				
Berry, Jim	Meet with. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$600.00	0.6	\$360.00
Berry, Jim	Discuss with L. McDonnell, J. Staiger, K. Lauret (Deloitte) regarding accounting for real estate, trade names, and required statutory audit procedures.	\$600.00	0.9	\$540.00
Berry, Jim	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Billie, Jaclyn	Review and filter of interested parties listing and Contingent Liability Report to check whether interested parties have legal matters outstanding from Q2.	\$200.00	0.2	\$40.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/23/2018				
Bougadis, Blake	Analyze and consolidate list of interested parties for bankruptcy, this was quantified by vendors fiscal 2018 spending and rollforward spending data.	\$200.00	2.1	\$420.00
Bradfield, Derek	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Hartmann, Becky	Research bankruptcy matters related to SHC's pension plans and required remeasurements.	\$500.00	0.7	\$350.00
Hartmann, Becky	Review pension and Pension Benefit Guaranty Corporation documentation sent by the pension and Pension Benefit Guaranty Corporation Deloitte experts.	\$500.00	0.7	\$350.00
Hartmann, Becky	Review "Bankruptcy Matters" Deloitte Resource presented to Sears Holdings management and related accounting topics.	\$500.00	0.9	\$450.00
Hartmann, Becky	Draft history of pension plans prior to call with a Deloitte expert on pension considerations during a bankruptcy.	\$500.00	1.1	\$550.00
Hermanson, Tom	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Jain, Yash R	Review debt narrative with Y. Jain (Deloitte) for the clarification on JPP, LLC Cascade Loan 2018.	\$120.00	0.2	\$24.00
Lauret, Kyle	Determine strategy to perform conflict checks of interested parties for reappointment.	\$500.00	0.7	\$350.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/23/2018				
Lauret, Kyle	Discuss with J. Berry, L. McDonnell, J. Staiger (Deloitte) regarding accounting for real estate, trade names, and required statutory audit procedures.	\$500.00	0.9	\$450.00
Lauret, Kyle	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$500.00	2.7	\$1,350.00
Mallaro, Brian	Discuss (partial) bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Berry, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.5	\$1,500.00
Morawiec, Monika	Meet with L. McDonnell, E. Biegalski, J. Staiger (Deloitte) to analyze time collection protocols related to bankruptcy.	\$400.00	0.2	\$80.00
Nanda, Priyanka	Review debt narrative with Y. Jain (Deloitte) for the clarification on JPP, LLC Cascade Loan 2018.	\$160.00	0.2	\$32.00
Pesa, Lauren	Present at a live workshop session related to technical accounting considerations for bankruptcy matters.	\$500.00	2.2	\$1,100.00
Pesa, Lauren	Strategize with A. Sasso, M. Sullivan (Deloitte) to prepare for client meeting related to financial reporting requirements under chapter 11 bankruptcy.	\$500.00	0.8	\$400.00
Sasso, Anthony	Strategize with L. Pesa, M. Sullivan (Deloitte) to prepare for client meeting related to financial reporting requirements under chapter 11 bankruptcy.	\$600.00	0.8	\$480.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/23/2018				
Sasso, Anthony	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Staiger, Jt	Review Sears Board materials and bankruptcy presentations made to the Court as part of Chapter 11 process.	\$500.00	1.0	\$500.00
Staiger, Jt	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$500.00	2.7	\$1,350.00
Staiger, Jt	Meet with L. McDonnell, E. Biegalski, M. Morawiec (Deloitte) to analyze time collection protocols related to bankruptcy.	\$500.00	0.2	\$100.00
Staiger, Jt	Review engagement letters and engagement letter summary associated with retention application.	\$500.00	0.2	\$100.00
Sullivan, Mike	Review materials to prepare for discussion in client meeting.	\$600.00	0.5	\$300.00
Sullivan, Mike	Strategize with A. Sasso, L. Pesa (Deloitte) to prepare for client meeting related to financial reporting requirements under chapter 11 bankruptcy.	\$600.00	0.8	\$480.00
Sullivan, Mike	Discuss (partial) bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Berry, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	1.7	\$1,020.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/23/2018				
Weinert McDonnell, Lesley	Discuss with J. Berry, J. Staiger, K. Lauret (Deloitte) regarding accounting for real estate, trade names, and required statutory audit procedures.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Weinert McDonnell, Lesley	Meet with E. Biegalski, M. Morawiec, J. Staiger (Deloitte) to analyze time collection protocols related to bankruptcy.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Research accounting requirements for interim pension remeasurement.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Research accounting literature regarding impairment of intangible assets and goodwill during bankruptcy.	\$600.00	0.3	\$180.00
Williams, Adam	Review PowerPoint deck outlining chapter 11 bankruptcy process and related accounting and financial reporting disclosure implications.	\$500.00	0.3	\$150.00
10/24/2018				
Allen, Michael	Research Edgar SEC database to find SEC comment letters to Sears because Deloitte is required to document when a client receives an SEC comment letter.	\$200.00	1.4	\$280.00
Bougadis, Blake	Analyze consolidated vendors list with spending data and cross-referenced vendors names with project blue retention list provided by Sears.	\$200.00	2.9	\$580.00
Bougadis, Blake	Analyze consolidated vendors listing with spending data and also cross-referenced vendors names with project blue retention list provided by Sears.	\$200.00	3.1	\$620.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/24/2018				
Hartmann, Becky	Meet with J. Rosenbaum, S. Cady, L. McDonnell (Deloitte) to discuss possible outcomes of pension plans as a result of a Chapter 11 filing, and the PBGC's involvement in plan terminations.	\$500.00	0.5	\$250.00
Hartmann, Becky	Research of pension bankruptcy matters using Deloitte research resources.	\$500.00	0.7	\$350.00
Lauret, Kyle	Review SEC comment letter documentation related to correspondence between SEC staff and SEC filers.	\$500.00	0.4	\$200.00
Lauret, Kyle	Perform conflict checks of interested parties for reappointment.	\$500.00	1.9	\$950.00
Lonnemann, Malorie	Analyze Sears Holdings 2018 materiality to assess whether changes are required given restructuring plan from the bankruptcy filing.	\$400.00	0.9	\$360.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	1.4	\$420.00
Rosi, Matthew	Review updated vendor procedures and protocol due to the bankruptcy announcement.	\$200.00	0.8	\$160.00
Staiger, Jt	Research engagement economics pre and post bankruptcy filing.	\$500.00	1.0	\$500.00
Staiger, Jt	Meet with M. Rothchild, K. Straub (Deloitte) to discuss the status of Sears engagements and fee collection.	\$500.00	0.6	\$300.00
Straub, Kelsey	Meet with J. Staiger, M. Rothchild (Deloitte) to discuss the status of Sears engagements and fee collection.	\$300.00	0.6	\$180.00
Taylor, Mike	Meet with L. McDonnell, A. Williams (Deloitte) to discuss the impact of the bankruptcy filing on Sears Holdings' tradenames and goodwill for the 2018 audit.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
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Out of Scope Audit Services

10/24/2018

Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) to discuss accounting requirements related to pension liabilities during Chapter 11.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears) to discuss reporting requirements for monthly Chapter 11 filings.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with M. Taylor, A. Williams (Deloitte) to discuss the impact of the bankruptcy filing on Sears Holdings' tradenames and goodwill for the 2018 audit.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with J. Rosenbaum, S. Cady, R. Hartmann (Deloitte) to discuss possible outcomes of pension plans as a result of a Chapter 11 filing, and the PBGC's involvement in plan terminations.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Research accounting implications and process required for Statement of Financial Affairs and Statement of Assets and Liabilities.	\$600.00	0.5	\$300.00
Williams, Adam	Meet with M. Taylor, L. McDonnell (Deloitte) to discuss the impact of the bankruptcy filing on Sears Holdings' tradenames and goodwill for the 2018 audit.	\$500.00	0.4	\$200.00

10/25/2018

Bougadis, Blake	Finish assessment of consolidated AP vendors for conflict checklist by creating a clean list of vendor matches.	\$200.00	1.1	\$220.00
Candela, Kathleen	Review engagement letter for Sears Protection Company.	\$600.00	0.3	\$180.00
Candela, Kathleen	Clear review notes on revenue workpaper.	\$600.00	0.2	\$120.00
Candela, Kathleen	Review and sign off on audit planning tool- Internal Controls, Planning.	\$600.00	0.3	\$180.00
Candela, Kathleen	Review of extrapolation workpaper for evaluation of misstatements for Q3.	\$600.00	0.6	\$360.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/25/2018				
Hartmann, Becky	Meet with J. Drosopoulos, J. Eichner (Sears), and L. McDonnell (Deloitte) to debrief Sears on Deloitte's meeting with Deloitte pension bankruptcy / PBGC experts and to discuss Q3'2018 pension accounting matters.	\$500.00	0.6	\$300.00
Hartmann, Becky	Travel from Deloitte Chicago office to Sears office for meeting with the client on pension.	\$500.00	0.8	\$400.00
Hartmann, Becky	Research other companies' 10-Q / 10-K filings who filed for Chapter 11, specifically pertaining to the classification of the pension obligation as a liability subject to compromise or not a liability subject to compromise.	\$500.00	1.0	\$500.00
Jain, Yash R	Amend debt agreement (JPP - Cascade Consolidated loan and Third Amended and restated credit agreement) based on K. Lauret's (Deloitte) notes.	\$120.00	0.8	\$96.00
Lauret, Kyle	Meet with L. McDonnell (Deloitte) regarding accounting impact of rejected protection agreements in Chapter 11 on goodwill and intangible assets.	\$500.00	0.5	\$250.00
Lauret, Kyle	Prepare for debt bankruptcy meeting by developing slides, researching accounting topics to be discussed.	\$500.00	0.7	\$350.00
Lauret, Kyle	Determine strategy to perform conflict checks of interested parties for reappointment.	\$500.00	1.2	\$600.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	1.6	\$480.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and L. McDonnell, K. Lauret, J. Berry (Deloitte) on Chapter 11 implications related to debt.	\$600.00	1.2	\$720.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/25/2018				
Weinert McDonnell, Lesley	Meet with J. Drosopoulos, J. Eichner (Sears), and R. Hartmann (Deloitte) to debrief Sears on Deloitte's meeting with Deloitte pension bankruptcy / PBGC experts and to discuss Q3'2018 pension accounting matters.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with L. Meerschaert (Sears) to discuss tax implications of bankruptcy and emergence.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Review accounting literature related to accounting for lease terminations and debt modifications.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Research accounting and disclosure requirements related to pension remeasurement and presentation of underfunded obligations.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) to discuss accounting requirements related to rejected leases during Chapter 11.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with K. Lauret (Deloitte) regarding accounting impact of rejected protection agreements in Chapter 11 on goodwill and intangible assets.	\$600.00	0.5	\$300.00
10/26/2018				
Berland, Taylor	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and L. McDonnell, K. Lauret, J. Berry (Deloitte) on Chapter 11 implications related to debt.	\$400.00	1.2	\$480.00
Berry, Jim	Meet with L. McDonnell (Deloitte) regarding bankruptcy administrative and advisory services.	\$600.00	0.3	\$180.00
Berry, Jim	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and L. McDonnell, K. Lauret, T. Berland (Deloitte) on Chapter 11 implications related to debt.	\$600.00	1.2	\$720.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/26/2018				
Bougadis, Blake	Meet with K. Lauret, C. McShane (Deloitte) on the conflict checklist for cash in advance vendors.	\$200.00	0.3	\$60.00
Bougadis, Blake	Draft a clean final list of significant vendors after expansion of beneficiary detail for cash in advance vendors.	\$200.00	1.4	\$280.00
Bougadis, Blake	Assess client year to date data on cash in advance vendors to use for conflict comparison for Kmart and Sears.	\$200.00	3.8	\$760.00
Candela, Kathleen	Meet with L. McDonnell, S. Pinto, A. Williams, M. Lonnemann (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$600.00	0.4	\$240.00
Fitzgerald, Connor	Perform incremental procedures for the Sears audit to update going concern consultation for Sears bankruptcy considerations.	\$300.00	1.8	\$540.00
Lauret, Kyle	Meet with B. Bougadis, C. McShane (Deloitte) on the conflict checklist for cash in advance vendors.	\$500.00	0.3	\$150.00
Lauret, Kyle	Prepare with L. McDonnell (Deloitte) for meeting with Sears client to discuss bankruptcy related matters.	\$500.00	0.6	\$300.00
Lauret, Kyle	Prepare for debt bankruptcy meeting by developing PowerPoint slides.	\$500.00	0.7	\$350.00
Lauret, Kyle	Prepare for debt bankruptcy meeting by researching accounting topics to be discussed.	\$500.00	0.8	\$400.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and L. McDonnell, T. Berland, J. Berry (Deloitte) on Chapter 11 implications related to debt.	\$500.00	1.2	\$600.00
Little, John	Prepare for interview with Blackbriar, Sears shoe brand.	\$600.00	1.5	\$900.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/26/2018				
Lonnemann, Malorie	Meet (partial) with S. Pinto, C. Fitzgerald (Deloitte) to analyze impacts of Sears Chapter 11 filing on Sears Reinsurance 2017 statutory audit and update on process of the audit to date.	\$400.00	0.4	\$160.00
Lonnemann, Malorie	Meet with L. McDonnell, S. Pinto, K. Candela, A. Williams (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$400.00	0.4	\$160.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	2.6	\$780.00
McShane, Connor	Meet with B. Bougadis, K. Lauret (Deloitte) on the conflict checklist for cash in advance vendors.	\$300.00	0.3	\$90.00
Pinto, Sarah	Meet with L. McDonnell, K. Candela, A. Williams, M. Lonnemann (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) regarding bankruptcy administrative and advisory services.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Prepare with K. Lauret (Deloitte) for meeting with Sears client to discuss bankruptcy related matters.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with S. Pinto, K. Candela, A. Williams, M. Lonnemann (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Research accounting for debt restructuring and modifications during Chapter 11.	\$600.00	0.8	\$480.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/26/2018				
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and K. Lauret, T. Berland, J. Berry (Deloitte) on Chapter 11 implications related to debt.	\$600.00	1.2	\$720.00
Williams, Adam	Meet with L. McDonnell, S. Pinto, K. Candela, M. Lonnemann (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$500.00	0.4	\$200.00
10/29/2018				
Allen, Michael	Draft bankruptcy workplan highlighting key areas of the audit that our subject to change due to the client filing for bankruptcy	\$200.00	0.2	\$40.00
Allen, Michael	Create Sears Holdings Bankruptcy workplan on excel.	\$200.00	2.9	\$580.00
Berry, Jim	Meet with L. McDonnell (Deloitte) and B. Phelan, J. Drosopoulos, S. Brokke (Sears) regarding required procedural matters for bankruptcy administrative services.	\$600.00	0.4	\$240.00
Bougadis, Blake	Analyze the lease agreements and purchase and sale agreements for Baytown and Salt Lake in order to properly assess their sale-leaseback classification.	\$200.00	3.5	\$700.00
Bougadis, Blake	Apply text recognition technology to purchase and sale agreements in order to properly search for terms.	\$200.00	0.5	\$100.00
Jain, Yash R	Analyze and Assess embedded derivatives for Third amendment and re-stated credit agreement.	\$120.00	2.3	\$276.00
Lauret, Kyle	Draft instructions to prepare engagement letter for bankruptcy accounting advisory services.	\$500.00	0.7	\$350.00
Lauret, Kyle	Review bankruptcy accounting advisory services engagement letter.	\$500.00	0.9	\$450.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/29/2018				
Lauret, Kyle	Research bankruptcy accounting guidance through use of Deloitte resources to identify potential areas of audit interest.	\$500.00	1.3	\$650.00
Lauret, Kyle	Amend Citibank co-branded credit card transaction accounting memo to include footnotes regarding revenue recognition criteria.	\$500.00	3.1	\$1,550.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	1.4	\$420.00
McShane, Connor	Prepare Baytown, TX Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	2.4	\$720.00
Straub, Kelsey	Prepare the engagement letter for Deloitte's bankruptcy advisory services	\$300.00	1.9	\$570.00
Straub, Kelsey	Review relevant bankruptcy guidance and literature on liabilities subject to compromise in order to understand the Company's debt classifications	\$300.00	3.1	\$930.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) and B. Phelan, J. Drosopoulos, S. Brokke (Sears) regarding required procedural matters for bankruptcy administrative services.	\$600.00	0.4	\$240.00
10/30/2018				
Berry, Jim	Discuss with T. Berland and B. Garrett (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$600.00	0.8	\$480.00
Berry, Jim	Meet with J. Staiger, J. Treiber, L. McDonnell (Deloitte), and other Partners, Senior Managers, and Office of General Counsel to discuss client request for Deloitte workpapers.	\$600.00	0.5	\$300.00
Bougadis, Blake	Analyze the lease agreements and purchase and sale agreements for Salt Lake in order to assess the sale-leaseback classification.	\$200.00	1.5	\$300.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/30/2018				
Bougadis, Blake	Analyze the lease agreements and purchase and sale agreements for Baytown in order to assess the sale-leaseback classification.	\$200.00	1.9	\$380.00
Chang, Stephen	Compose agenda for meeting with management on bankruptcy impact on leases.	\$400.00	3.1	\$1,240.00
Hartmann, Becky	Meet with J. Drosopoulos, J. Eichner (Sears) on obtaining dollar amounts of pension plans settlements for Q3'2018 remeasurement.	\$500.00	0.2	\$100.00
Jain, Yash R	Review the prepayment clauses and the impact on the Embedded Derivatives with P. Nanda (Deloitte).	\$120.00	0.2	\$24.00
Jaiswal, Himanshu	Reconcile Company hierarchy chart from Human Resources with the 52 debtor entities.	\$80.00	0.9	\$72.00
Jaiswal, Himanshu	Reconcile Company hierarchy chart from Human Resources with the 52 debtor entities and draft questions for client.	\$80.00	2.2	\$176.00
Lauret, Kyle	Close notes on Citibank co-branded credit card transaction accounting memo.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review engagement letter for bankruptcy accounting advisory services.	\$500.00	0.8	\$400.00
Lauret, Kyle	Prepare materials to receive preapproval for bankruptcy related tax, advisory and accounting advisory services.	\$500.00	1.1	\$550.00
Lauret, Kyle	Prepare matrix of bankruptcy accounting and reporting matters including identifying engagement team responsibilities and timing.	\$500.00	3.4	\$1,700.00
Lauret, Kyle	Meet with J. Staiger, J. Treiber, L. McDonnell (Deloitte), other Deloitte Partners, Senior Managers, and Office of General Counsel discussing client request for Deloitte workpapers.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/30/2018				
Lauret, Kyle	Meet with S. Brokke, J. Drosopolous (Sears) and L. McDonnell, J. Staiger (Deloitte) to discuss update on bankruptcy accounting and reporting matters.	\$500.00	0.6	\$300.00
Lauret, Kyle	Prepare (including researching guidance) for meeting with client to discuss lease related bankruptcy topics.	\$500.00	0.6	\$300.00
McShane, Connor	Prepare Baytown, TX Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	2.1	\$630.00
Nanda, Priyanka	Review the prepayment clauses and the impact on the Embedded Derivatives with Y. Jain (Deloitte).	\$160.00	0.2	\$32.00
Staiger, Jt	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$500.00	0.8	\$400.00
Staiger, Jt	Analyze prior audit planning considerations in light of the Chapter 11 filing.	\$500.00	1.5	\$750.00
Staiger, Jt	Meet with J. Treiber, L. McDonnell (Deloitte), other Deloitte Partners, Senior Managers, and Office of General Counsel discussing client request for Deloitte workpapers.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with S. Brokke, J. Drosopolous (Sears) and K. Lauret, L. McDonnell (Deloitte) to discuss update on bankruptcy accounting and reporting matters.	\$500.00	0.6	\$300.00
Straub, Kelsey	Reassess the audit team's list of account balances to test for the 2018 audit based on the impacts bankruptcy had on each balance	\$300.00	0.9	\$270.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/30/2018				
Straub, Kelsey	Review relevant bankruptcy guidance and literature on debt in order to determine classification of short-term, long-term, or liability subject to compromise	\$300.00	2.6	\$780.00
Treiber, John	Meet with J. Staiger, L. McDonnell (Deloitte), other Deloitte Partners, Senior Managers, and Office of General Counsel discussing client request for Deloitte workpapers.	\$600.00	0.5	\$300.00
Treiber, John	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopolous (Sears) and K. Lauret, J. Staiger (Deloitte) to discuss update on bankruptcy accounting and reporting matters.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review 3rd quarter issues list and research regarding change in segments due to new Chief Operating Decision Maker.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears) regarding tax modeling of potential transactions and compilation of schedules of assets and liabilities and statements of financial affairs.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review engagement letter and legal considerations related to bankruptcy accounting and reporting advisory services.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) regarding accounting for protection agreements and impact on intangible asset valuation during Chapter 11.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review required pre-approval materials to be presented to Sears audit committee.	\$600.00	0.4	\$240.00

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<i>Out of Scope Audit Services</i>				
10/30/2018				
Weinert McDonnell, Lesley	Meet with J. Staiger, J. Treiber (Deloitte), other Deloitte Partners, Senior Managers, and Office of General Counsel discussing client request for Deloitte workpapers.	\$600.00	0.5	\$300.00
10/31/2018				
Berry, Jim	Travel time in Dallas, TX to Hoffman Estates (Sears) for meetings on audit and bankruptcy related matters.	\$600.00	2.1	\$1,260.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte) to assess planning and risk assessment due to change in facts and circumstances (bankruptcy).	\$600.00	2.9	\$1,740.00
Bougadis, Blake	Analyze sale-leaseback transactions for Salt Lake.	\$200.00	1.3	\$260.00
Bougadis, Blake	Analyze sale-leaseback transactions for Baytown.	\$200.00	1.4	\$280.00
Bougadis, Blake	Analyze sale-leaseback transactions with A. Williams, C. McShane (Deloitte).	\$200.00	0.2	\$40.00
Chang, Stephen	Meet with J. Drosopoulos, S. Brokke, M. Wiseman, K. Stopen (Sears) and L. McDonnell, L. Pesa, K. Lauret (Deloitte) on impact of Chapter 11 filing on Leases.	\$400.00	1.1	\$440.00
Hartmann, Becky	Review the email received from the US National Office of General Counsel Preservation regarding preserving documents related to Sears Holdings Corporation.	\$500.00	0.9	\$450.00
Lauret, Kyle	Prepare matrix of bankruptcy accounting and reporting matters including identifying engagement team responsibilities.	\$500.00	0.9	\$450.00
Lauret, Kyle	Meet with J. Drosopoulos, S. Brokke, M. Wiseman, K. Stopen (Sears) and L. McDonnell, L. Pesa, S. Chang (Deloitte) on impact of Chapter 11 filing on Leases.	\$500.00	1.1	\$550.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/31/2018				
Lauret, Kyle	Research bankruptcy accounting guidance to identify potential areas of audit interest.	\$500.00	1.1	\$550.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) to assess planning and risk assessment due to change in facts and circumstances (bankruptcy).	\$500.00	2.9	\$1,450.00
Lauret, Kyle	Meet with T. Sal, P. Nanda (Deloitte), to understand and perform the conflict check for the Keith entity list.	\$500.00	1.6	\$800.00
Lauret, Kyle	Comply with Deloitte Office of General Counsel preservation request.	\$500.00	0.7	\$350.00
McShane, Connor	Prepare Baytown, TX Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	1.0	\$300.00
McShane, Connor	Review Metairie, LA Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	1.0	\$300.00
McShane, Connor	Analyze sale-leaseback transactions with A. Williams, B. Bougadis (Deloitte).	\$300.00	0.2	\$60.00
Nanda, Priyanka	Meet with T. Sal, P. Nanda (Deloitte), to understand and perform the conflict check for the Keith entity list.	\$160.00	1.6	\$256.00
Pesa, Lauren	Meet with J. Drosopoulos, S. Brokke, M. Wiseman, K. Stopen (Sears) and L. McDonnell, K. Lauret, S. Chang (Deloitte) on impact of Chapter 11 filing on Leases.	\$500.00	1.1	\$550.00
Sal, TANMOY	Meet with T. Sal, P. Nanda (Deloitte), to understand and perform the conflict check for the Keith entity list.	\$80.00	1.6	\$128.00
Staiger, Jt	Analyze prior year audit planning considerations in light of the Chapter 11 filing.	\$500.00	0.4	\$200.00
Staiger, Jt	Discuss with T. Dixon, P. Vajhala, M. Smietanski (all Deloitte) regarding Audit/Advisory updates and testing progress.	\$500.00	0.4	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/31/2018				
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret (Deloitte) to assess planning and risk assessment due to change in facts and circumstances (bankruptcy).	\$500.00	2.9	\$1,450.00
Straub, Kelsey	Close partner comments on the engagement letter for Deloitte's bankruptcy advisory services	\$300.00	1.1	\$330.00
Straub, Kelsey	Review relevant bankruptcy guidance and literature on debt and reorganization costs in order to determine the appropriate accounting for write-offs of debt issuance costs and debt discounts	\$300.00	0.8	\$240.00
Weinert McDonnell, Lesley	Meet with J. Drosopoulos, S. Brokke, M. Wiseman, K. Stopen (Sears) and L. Pesa, K. Lauret, S. Chang (Deloitte) on impact of Chapter 11 filing on Leases.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, K. Lauret (Deloitte) to assess planning and risk assessment due to change in facts and circumstances (bankruptcy).	\$600.00	2.9	\$1,740.00
Weinert McDonnell, Lesley	Research peer company public filings and accounting literature governing accounting for pension liabilities during Chapter 11.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with L. Berrill (Deloitte) regarding accounting for pension obligation, interest expense, and statutory filing requirements under Chapter 11.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Meet with S. Brokke (Sears) regarding accounting for contingent liabilities and unfunded pension obligation under Chapter 11.	\$600.00	1.1	\$660.00
Williams, Adam	Analyze sale-leaseback transactions with B. Bougadis, C. McShane (Deloitte).	\$500.00	0.2	\$100.00
11/01/2018				
Berland, Taylor	Review guidance on how Chapter 11 impacts the Company's accounting for Q3 10-Q.	\$400.00	2.0	\$800.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Berry, Jim	Travel time from Hoffman Estates (Sears) to Dallas, TX following meetings on audit and bankruptcy related matters.	\$600.00	2.1	\$1,260.00
Berry, Jim	Meet with R. Phelan, S. Brokke (Sears), G. Fail, C. Diktaban, J. Liou (Weil), M. Korycki, B. Griffith (M-III) and K. Lauret, L. McDonnell (Deloitte) to discuss division of responsibility for bankruptcy court filings.	\$600.00	0.8	\$480.00
Bougadis, Blake	Analyze sale-leaseback transactions from Salt Lake and Baytown and assess their net present value calculations to assess gain recognition.	\$200.00	3.9	\$780.00
Candela, Kathleen	Meet with T. Harrison, K. Redstrom, K. Straub (Deloitte), to discuss the review comments provided from concur review of the Sears Puerto Rico Statutory audit.	\$600.00	0.3	\$180.00
Candela, Kathleen	Discuss with J. Staiger, T. Harrison (Deloitte) on issuance of SPCRP emphasis of matter paragraph .	\$600.00	0.3	\$180.00
Candela, Kathleen	Meet with T. Barton, J. Treiber, J. Staiger, L. McDonnell (Deloitte) to discuss Sears statutory audit requirements and approach to Deloitte opinion and Company disclosures on going concern.	\$600.00	0.4	\$240.00
Chang, Stephen	Meet with K. Straub (Deloitte) to discuss the accounting research for rejected leases.	\$400.00	0.3	\$120.00
Chang, Stephen	Meet with K. Lauret, L. Pesa (Deloitte) on additional research for Accounting Standard Codification 852 consideration on leases.	\$400.00	0.3	\$120.00
Harrison, Tracy	Meet with K. Candela, K. Redstrom, K. Straub (Deloitte), to discuss the review comments provided from concur review of the Sears Puerto Rico Statutory audit.	\$600.00	0.3	\$180.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Harrison, Tracy	Discuss with J. Staiger, K. Candela (Deloitte) on issuance of SPCR emphasis of matter paragraph .	\$600.00	0.3	\$180.00
Hartmann, Becky	Draft agenda for call with Deloitte actuarial specialists to discuss Q3 pension plan remeasurements.	\$500.00	0.5	\$250.00
Hartmann, Becky	Research and coordination of meetings related to the classification of the pension plans obligation on the balance sheet.	\$500.00	0.5	\$250.00
Hartmann, Becky	Coordinate meetings with specialists for Q3 pension remeasurements as well as exchange of emails with J. Eichner (Sears) regarding timing of deliverables.	\$500.00	0.2	\$100.00
Jain, Yash R	Perform embedded derivatives analysis for real estate mortgage investment conduit loan.	\$120.00	2.8	\$336.00
Lauret, Kyle	Prepare schedule of bankruptcy related items that require additional audit procedures for engagement team members to perform.	\$500.00	2.2	\$1,100.00
Lauret, Kyle	Meet with L. Pesa, S. Chang (Deloitte) on additional research for accounting Standard Codification 852 consideration on leases.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with R. Phelan, S. Brokke (Sears), G. Fail, C. Diktaban, J. Liou (Weil), M. Korycki, B. Griffith (M-III) and J. Berry, L. McDonnell (Deloitte) to discuss division of responsibility for bankruptcy court filings.	\$500.00	0.8	\$400.00
Lauret, Kyle	Prepare accounting and reporting advisory services engagement letter.	\$500.00	0.2	\$100.00
Nanda, Priyanka	Review the Embedded Derivative Analysis for Q3 debt transaction testing.	\$160.00	0.5	\$80.00
Pesa, Lauren	Meet with K. Lauret, S. Chang (Deloitte) on additional research for accounting Standard Codification 852 consideration on leases.	\$500.00	0.3	\$150.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Sorenson, Peter	Complete document retention compliance requirements per Deloitte's Office of General Counsel (required procedure).	\$300.00	2.0	\$600.00
Sorenson, Peter	Review bankruptcy guidance regarding Liabilities Subject to Compromise and consider impact on planned testing approach for liabilities.	\$300.00	2.5	\$750.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, J. Staiger, (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$500.00	1.1	\$550.00
Staiger, Jt	Discuss with T. Harrison, K. Candela (Deloitte) on issuance of SPCRP emphasis of matter paragraph .	\$500.00	0.3	\$150.00
Staiger, Jt	Meet with T. Barton, J. Treiber, K. Candela, L. McDonnell (Deloitte) to discuss Sears statutory audit requirements and approach to Deloitte opinion and Company disclosures on going concern.	\$500.00	0.4	\$200.00
Staiger, Jt	Analyze Chapter 11 issues summary and task assignment as part of auditing bankruptcy considerations.	\$500.00	0.2	\$100.00
Staiger, Jt	Discuss with A. Williams (Deloitte) how Sears Holdings internal audit can assist with the internal control considerations related to the bankruptcy filing.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with S. Chang (Deloitte) to discuss the accounting research for rejected leases.	\$300.00	0.3	\$90.00
Straub, Kelsey	Meet with K. Candela, K. Redstrom, T. Harrison (Deloitte), to discuss the review comments provided from concur review of the Sears Puerto Rico Statutory audit.	\$300.00	0.3	\$90.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Straub, Kelsey	Review relevant bankruptcy guidance and literature on rejected leases in order to advise Company on the accounting impact of rejecting store leases	\$300.00	1.6	\$480.00
Treiber, John	Meet with T. Barton, K. Candela, J. Staiger, L. McDonnell (Deloitte) to discuss Sears statutory audit requirements and approach to Deloitte opinion and Company disclosures on going concern.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with T. Barton, K. Candela, J. Staiger, J. Treiber (Deloitte) to discuss Sears statutory audit requirements and approach to Deloitte opinion and Company disclosures on going concern.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review engagement letter and facilitation of required quality and legal review for Chapter 11 services.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review accounting literature regarding partially funded pension obligation and disclosure requirements under Chapter 11.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review auditing literature and legal requirements regarding potential investigation and documentation request by Sears Board of Directors Reorganization Sub-Committee.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review engagement letter and facilitation of required quality and legal review for Chapter 11 services.	\$600.00	1.4	\$840.00
Weinert McDonnell, Lesley	Meet with R. Phelan, S. Brokke (Sears), G. Fail, C. Diktaban, J. Liou (Weil), M. Korycki, B. Griffith (M-III) and J. Berry, K. Lauret (Deloitte) to discuss division of responsibility for bankruptcy court filings.	\$600.00	0.8	\$480.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Williams, Adam	Discuss with J. Staiger (Deloitte) how Sears Holdings internal audit can assist with the internal control considerations related to the bankruptcy filing.	\$500.00	0.3	\$150.00
Williams, Adam	Review testing documentation related to the accounting conclusions associated with the sale of a distribution center.	\$500.00	0.8	\$400.00
11/02/2018				
Allen, Michael	Perform OGC compliance tasks required for independence related to Sears bankruptcy.	\$200.00	0.4	\$80.00
Allen, Michael	Utilize Deloitte Technical Library to compile general bankruptcy guidance for Seniors (Deloitte) in their respective areas of the audit.	\$200.00	1.3	\$260.00
Allen, Michael	Review Deloitte resources regarding accounting matters related to Chapter 11 (primarily focusing on changes in Fixed Asset and Inventory and how it relates to the client).	\$200.00	1.6	\$320.00
Berland, Taylor	Meet with J. Staiger, K. Straub, C. Fitzgerald, K. Riordan (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$400.00	0.6	\$240.00
Berland, Taylor	Review summary memo based on guidance related to debt for chapter 11.	\$400.00	0.9	\$360.00
Berry, Jim	Meet with L. McDonnell (Deloitte) regarding audit procedures for goodwill and tradename valuation.	\$600.00	0.3	\$180.00
Berry, Jim	Attend Audit Committee Meeting with Sears Holdings Audit Committee and L. McDonnell, J. Staiger (Deloitte).	\$600.00	1.3	\$780.00
Bougadis, Blake	Review Deloitte resources regarding bankruptcy matters in order to understand bankruptcy processes.	\$200.00	2.2	\$440.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2018				
Bougadis, Blake	Finalize changes to analysis of Salt Lake and Baytown sale-leaseback property transaction.	\$200.00	3.2	\$640.00
Candela, Kathleen	Issue engagement letter for Sears Protection Company Puerto Rico.	\$600.00	0.2	\$120.00
Chang, Stephen	Meet with K. Riordan (Deloitte), and R. Paoletti (Sears) to discuss the changes in the inventory reserve rates being used for stores announced for closure in Q3'18.	\$400.00	0.3	\$120.00
Chang, Stephen	Compile research performed for bankruptcy impact on leases within presentation deck.	\$400.00	1.2	\$480.00
Chang, Stephen	Meet with C. Drager, R. Hartmann (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$400.00	0.4	\$160.00
Drager, Christine	Meet with R. Hartmann, S. Chang (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$600.00	0.4	\$240.00
Fitzgerald, Connor	Meet with J. Staiger, T. Berland, K. Straub, K. Riordan (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$300.00	0.6	\$180.00
Hartmann, Becky	Discuss with J. Eichner (Sears) on timing of Q3 remeasurement and treatment of underpayment of lump sum payments related to the prior year bulk lump sum offer.	\$500.00	0.3	\$150.00
Hartmann, Becky	Discuss with J. Drosopoulos (Sears) regarding the classification of the underfunded pension obligation on the balance sheet as of Q3'2018.	\$500.00	0.3	\$150.00
Hartmann, Becky	Meet with L. McDonnell, A. Sasso, M. Sullivan (Deloitte) to discuss classification of the Sears underfunded pension obligation on the balance sheet as of Q3'2018.	\$500.00	0.4	\$200.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2018				
Hartmann, Becky	Meet with C. Drager, S. Chang (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$500.00	0.4	\$200.00
Jain, Yash R	Performed derivative analysis procedures for testing of the Domestic Credit agreement.	\$120.00	3.0	\$360.00
King, Elizabeth	Research Deloitte Technical Library regarding bankruptcy matters related to substantive Property testing.	\$200.00	0.5	\$100.00
Lauret, Kyle	Prepare underlying debtor financial information for balance sheet and income statement for current and prior years.	\$500.00	1.9	\$950.00
McManus, Joseph	Query Essbase, Sears General Ledger system, to provide financial data to Bankruptcy Advisory Specialists (Deloitte).	\$300.00	1.6	\$480.00
McManus, Joseph	Complete steps for Office of General Counsel compliance requirements.	\$300.00	1.5	\$450.00
McShane, Connor	Prepare Baytown, TX Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	1.9	\$570.00
McShane, Connor	Review Metairie, LA Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	2.2	\$660.00
Riordan, Katy	Meet with J. Staiger, T. Berland, K. Straub, C. Fitzgerald (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$300.00	0.6	\$180.00
Sasso, Anthony	Meet with L. McDonnell, R. Hartmann, M. Sullivan (Deloitte) to discuss classification of the Sears underfunded pension obligation on the balance sheet as of Q3'2018.	\$600.00	0.4	\$240.00
Staiger, Jt	Discuss with L. McDonnell (Deloitte) regarding format and requirements of monthly operating reports.	\$500.00	0.5	\$250.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2018				
Staiger, Jt	Discuss with K. Straub (Deloitte) regarding delegation of responsibilities in regards to bankruptcy accounting.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with T. Berland, K. Straub, C. Fitzgerald, K. Riordan (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$500.00	0.6	\$300.00
Staiger, Jt	Attend Audit Committee Meeting with Sears Holdings Audit Committee and J. Berry, L. McDonnell (Deloitte).	\$500.00	1.3	\$650.00
Straub, Kelsey	Review relevant bankruptcy guidance and literature on rejected leases in order to advise Company on appropriate accounting for third quarter on the leases that were rejected	\$300.00	1.8	\$540.00
Straub, Kelsey	Discuss with J. Staiger (Deloitte) regarding delegation of responsibilities in regards to bankruptcy accounting.	\$300.00	0.5	\$150.00
Straub, Kelsey	Edit and update project plan for additional income statement and balance sheet workpapers during the third quarter 2018 based on the Company's filing of bankruptcy	\$300.00	3.0	\$900.00
Straub, Kelsey	Meet with J. Staiger, T. Berland, C. Fitzgerald, K. Riordan (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$300.00	0.6	\$180.00
Sullivan, Mike	Meet with L. McDonnell, R. Hartmann, A. Sasso (Deloitte) to discuss classification of the Sears underfunded pension obligation on the balance sheet as of Q3'2018.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss with J. Staiger (Deloitte) regarding format and requirements of monthly operating reports.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2018				
Weinert McDonnell, Lesley	Review templates and research requirements for monthly operating reports to be filed with the US Bankruptcy Court.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Attend Audit Committee Meeting with Sears Holdings Audit Committee and J. Berry, J. Staiger (Deloitte).	\$600.00	1.3	\$780.00
Weinert McDonnell, Lesley	Discuss with R. Riecker (Sears) to receive update on Audit Committee actions.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Research accounting requirements and audit procedures for goodwill and tradename valuation under Chapter 11.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) regarding audit procedures for goodwill and tradename valuation.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with R. Hartmann, A. Sasso, M. Sullivan (Deloitte) to discuss classification of the Sears underfunded pension obligation on the balance sheet as of Q3'2018.	\$600.00	0.4	\$240.00
11/03/2018				
Taylor, Mike	Review article regarding Kenmore licensing agreement related to tradename impairment testing.	\$600.00	0.2	\$120.00
Taylor, Mike	Coordinate goodwill/tradename impairment planning meetings with client/valuation specialists/auditors.	\$600.00	0.6	\$360.00
11/04/2018				
Taylor, Mike	Prepare for client meeting related to impairment.	\$600.00	0.1	\$60.00
11/05/2018				
Allen, Michael	Review bankruptcy accounting implications (Deloitte Resources) and how it will impact the liabilities account for our analytical procedures.	\$200.00	1.6	\$320.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Berland, Taylor	Meet with K. Lauret, K. Straub (Deloitte) to discuss procedures related to debt and interest expense as a result of bankruptcy.	\$400.00	0.9	\$360.00
Berland, Taylor	Review Ernst and Young and Price Waterhouse Coopers bankruptcy guides to understand accounting implications.	\$400.00	2.6	\$1,040.00
Bougadis, Blake	Analyze modifications and embedded derivatives associated with debtor in possession financing.	\$200.00	1.4	\$280.00
Bougadis, Blake	Research debtor in possession financing and liabilities subject to compromise.	\$200.00	1.6	\$320.00
Bougadis, Blake	Perform additional selections for vendor accounts payable listing as well as treasury payment system listing.	\$200.00	2.9	\$580.00
Chang, Stephen	Research additional questions brought to attention by Sears Accounting Group over in regards to rejected leases guidance.	\$400.00	1.5	\$600.00
Collins, Bryan	Discuss prior transactions in the Sears legal structure with B. Baily, J. Forrest, M. Schreiber (need matching entries)	\$600.00	1.2	\$720.00
Dail, Amanda	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$300.00	0.4	\$120.00
Drager, Christine	Meet with M. Hu (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$600.00	0.1	\$60.00
Fitzgerald, Connor	Research authoritative guidance on accounting for intangible assets under chapter 11 protection.	\$300.00	2.7	\$810.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Fitzgerald, Connor	Meet with L. McDonnell, J. Staiger, K. Straub, M. Taylor, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$300.00	0.4	\$120.00
Hoang, Tuyen	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$200.00	0.4	\$80.00
Hu, May	Meet with C. Drager (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$300.00	0.1	\$30.00
Lauret, Kyle	Meet with R. Phelan, S. Brokke, J. Drosopolous (Sears), M. Korycki (MIII), G. Fail (Weil), L. McDonnell, J. Staiger (Deloitte) to discuss third quarter bankruptcy accounting and reporting matters and process to share bankruptcy court information.	\$500.00	1.1	\$550.00
Lauret, Kyle	Discuss with J. Drosopolous, S. Brokke (Sears) Q3 bankruptcy accounting additional required disclosures.	\$500.00	0.8	\$400.00
Lauret, Kyle	Meet with T. Berland, K. Straub (Deloitte) to discuss procedures related to debt and interest expense as a result of bankruptcy.	\$500.00	0.9	\$450.00
Lauret, Kyle	Meet with J. Little, M. Lew, L. McDonnell, J. Staiger (Deloitte) to discuss bankruptcy court monthly operating report staffing and strategy .	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Meet with P. Sorenson, M. Rosi (Deloitte) to discuss accounting considerations and procedures to test liabilities at the time of bankruptcy.	\$400.00	0.6	\$240.00
Lonnemann, Malorie	Research accounting treatment of insurance reserves under bankruptcy and liquidation accounting standards.	\$400.00	2.3	\$920.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Lonnemann, Malorie	Assess accounting treatment of insurance reserves under bankruptcy and liquidation accounting standards.	\$400.00	2.4	\$960.00
Rosi, Matthew	Meet with M. Lonnemann, P. Sorenson (Deloitte) to discuss accounting considerations and procedures to test liabilities at the time of bankruptcy.	\$200.00	0.6	\$120.00
Rosi, Matthew	Review Sears bankruptcy presentation to prepare for meeting with P. Sorenson (Deloitte).	\$200.00	3.0	\$600.00
Sorenson, Peter	Review bankruptcy guidance related to general liabilities and insurance reserves to assess testing approaches.	\$300.00	2.9	\$870.00
Sorenson, Peter	Meet with M. Lonnemann, M. Rosi (Deloitte) to discuss accounting considerations and procedures to test liabilities at the time of bankruptcy.	\$300.00	0.6	\$180.00
Staiger, Jt	Meet with L. McDonnell, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with J. Little, M. Lew, L. McDonnell, K. Lauret (Deloitte), to discuss bankruptcy court monthly operating report staffing and strategy .	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with R. Phelan, , J. Drosopolous (Sears), M. Korycki (MIII), (Weil), L. McDonnell, K. Lauret (Deloitte) to discuss third quarter bankruptcy accounting and reporting matters and process to share bankruptcy court information.	\$500.00	1.1	\$550.00
Straub, Kelsey	Meet with K. Lauret, T. Berland (Deloitte) to discuss procedures related to debt and interest expense as a result of bankruptcy.	\$300.00	0.9	\$270.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Straub, Kelsey	Draft email to audit team to explain the revised testing we will perform given the Company's bankruptcy and the additional client support that will need to be requested	\$300.00	0.9	\$270.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$300.00	0.4	\$120.00
Swiatkowski, John	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$500.00	0.4	\$200.00
Taylor, Mike	Prepare for calls related to impairment testing.	\$600.00	0.3	\$180.00
Taylor, Mike	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$600.00	0.4	\$240.00
Taylor, Mike	Review prior impairment analyses in preparation for upcoming impairment review.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with J. Little, M. Lew, J. Staiger, K. Lauret (Deloitte) to discuss bankruptcy court monthly operating report staffing and strategy.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review draft share purchase agreement for Sears Home Improvement.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with R. Phelan, , J. Drosopolous (Sears), M. Korycki (MIII), (Weil), J. Staiger, (Deloitte) to discuss third quarter bankruptcy accounting and reporting matters and process to share bankruptcy court information.	\$600.00	1.1	\$660.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Weinert McDonnell, Lesley	Review draft share purchase agreement for Sears Home Improvement and related motions for auction process.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss with S. Brokke (Sears) regarding format and content of monthly operation reports to be filed with the US Trustee.	\$600.00	0.4	\$240.00
11/06/2018				
Allen, Michael	Research bankruptcy accounting implications (Deloitte resources) fixed assets for changes in Held-for-Sale accounting.	\$200.00	1.7	\$340.00
Bougadis, Blake	Make additional selections per new significance level for the treasury payment system and updated the vendors payable checklist worksheet.	\$200.00	3.9	\$780.00
Bougadis, Blake	Prepare selections for the vendors accounts payable system checklist using new amount.	\$200.00	3.6	\$720.00
Candela, Kathleen	Review of error evaluation memo completed for guarantor/non-guarantors and the clearance of related notes.	\$600.00	1.6	\$960.00
Chang, Stephen	Meet with B. Hartmann, J. McManus (Deloitte) to discuss Quarter 3 and incremental bankruptcy related work regarding Warrants and Pension plan obligations.	\$400.00	0.8	\$320.00
Chang, Stephen	Review planned additional procedures in Q3 as a result of Debtor in Possession financials prepared by seniors.	\$400.00	1.2	\$480.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Collins, Bryan	Review preliminary documentation of SHC tax consequences as a result of the bankruptcy filing.	\$600.00	1.0	\$600.00
Dail, Amanda	Meet(partial) with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$300.00	0.4	\$120.00
Drager, Christine	Review application of settlement accounting criteria for updated Pension Plan as part of Q3 proceedings.	\$600.00	0.3	\$180.00
Feller, Jon	Discuss with J. Staiger, M. Fox, J. Anderson (Deloitte) accounting and reporting considerations for Sears Home and Business Franchise subsidiary of Sears.	\$600.00	0.8	\$480.00
Fitzgerald, Connor	Meet with L. McDonnell, J. Staiger, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$300.00	0.7	\$210.00
Fitzgerald, Connor	Discuss main focus areas while performing accounting research for goodwill with K. Straub (Deloitte)	\$300.00	0.9	\$270.00
Fitzgerald, Connor	Research authoritative guidance on accounting treatment for consolidation of bankrupt entities.	\$300.00	2.1	\$630.00
Fitzgerald, Connor	Meet with K. Lauret, M. Lonnemann (Deloitte) to discuss Q3 procedures over condensed combined financial statements under reorganization, debtor financial statement disclosures, and guarantor/non-guarantor disclosures.	\$300.00	0.4	\$120.00
Hartmann, Becky	Research treatment of involuntary termination of pension plans by the Pension Benefit Guaranty Corporation.	\$500.00	1.0	\$500.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Hartmann, Becky	Draft planned approach for Q3 bankruptcy matters specific to pension and warrants.	\$500.00	0.6	\$300.00
Hartmann, Becky	Meet with J. McManus (Deloitte) to discuss guidance over stock warrant classification and related revaluation and proper accounting treatment of debt discount.	\$500.00	0.6	\$300.00
Hartmann, Becky	Review notice received from the Company that the Pension Benefit Guaranty Corporation will be initiating an involuntary termination of the pension plans including research of the subsequent event classification.	\$500.00	0.7	\$350.00
Hartmann, Becky	Meet with S. Chang, J. McManus (Deloitte) to discuss Quarter 3 and incremental bankruptcy related work regarding Warrants and Pension plan obligations.	\$500.00	0.8	\$400.00
Hartmann, Becky	Research treatment of involuntary termination of pension plans by the Pension Benefit Guaranty Corporation.	\$500.00	0.9	\$450.00
Hartmann, Becky	Research pertaining to the classification of the warrants previously issued as part of the Sears Senior Unsecured Notes as either liability or equity as of Q3'2018.	\$500.00	0.9	\$450.00
Hartmann, Becky	Research accounting of the Sears debt discount pertaining to the unsecured warrants as of Q3'2018.	\$500.00	0.2	\$100.00
Hartmann, Becky	Review preliminary information provided by Willis Towers Watson on the Q3 remeasurement, specifically the lump sum payments by participant.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with L. McDonnell, M. Sullivan, A. Sasso, S. Chang, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, J. Berry (Deloitte) regarding accounting for store closures, goodwill impairment, and process for monthly operating reports.	\$500.00	0.6	\$300.00
Lauret, Kyle	Summarize list of services (and gathering engagement letters) Deloitte provided Sears Holdings related to transactions with ESL Investments, Inc.	\$500.00	1.1	\$550.00
Lauret, Kyle	Perform research on impact of intercompany transactions due to Chapter 11 filing.	\$500.00	1.2	\$600.00
Lauret, Kyle	Understand intercompany transactions to support bankruptcy court filing and tax strategy services.	\$500.00	2.6	\$1,300.00
Lauret, Kyle	Meet with M. Lonnemann, C. Fitzgerald (Deloitte) to discuss Q3 procedures over condensed combined financial statements under reorganization, debtor financial statement disclosures, and guarantor/non-guarantor disclosures.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with K. Straub (Deloitte) to discuss protection agreement sales and accounting under the bankruptcy code.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Meet with K. Lauret, C. Fitzgerald (Deloitte) to discuss Q3 procedures over condensed combined financial statements under reorganization, debtor financial statement disclosures, and guarantor/non-guarantor disclosures.	\$400.00	0.4	\$160.00
Lonnemann, Malorie	Meet with J. McManus (Deloitte) to discuss Quarter 3 legal reserves and incremental bankruptcy related work surrounding the classification of legal reserve liabilities.	\$400.00	0.4	\$160.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
McManus, Joseph	Meet with M. Lonnemann (Deloitte) to discuss Quarter 3 legal reserves and incremental bankruptcy related work surrounding the classification of legal reserve liabilities.	\$300.00	0.4	\$120.00
McManus, Joseph	Research bankruptcy guidance for the proper classification of Sears' Pension Obligation under bankruptcy proceedings.	\$300.00	0.6	\$180.00
McManus, Joseph	Research bankruptcy guidance for the classification of Sears' legal reserves and recorded legal liabilities under bankruptcy proceedings.	\$300.00	0.7	\$210.00
McManus, Joseph	Meet with J. McManus (Deloitte) to discuss guidance over stock warrant classification and related revaluation and proper accounting treatment of debt discount.	\$300.00	0.6	\$180.00
McManus, Joseph	Schedule Quarter 3 and bankruptcy-related Kickoff meetings with Managers for Consolidation, Segments, Reorganization Costs, and Pension areas of focus.	\$300.00	0.2	\$60.00
McManus, Joseph	Meet with B. Hartmann, S. Chang (Deloitte) to discuss Quarter 3 and incremental bankruptcy related work regarding Warrants and Pension plan obligations.	\$300.00	0.8	\$240.00
McShane, Connor	Research Sears asset sale internal control procedures during bankruptcy.	\$300.00	2.1	\$630.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	2.2	\$660.00
Nanda, Priyanka	Review embedded derivatives position in the agreements which were analyzed as part of Q1 and Q2 procedures.	\$160.00	2.3	\$368.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Riordan, Katy	Meet with L. McDonnell, M. Sullivan, A. Sasso, K. Lauret, S. Chang (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$300.00	0.5	\$150.00
Sasso, Anthony	Meet with L. McDonnell, M. Sullivan, K. Lauret, S. Chang, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$600.00	0.5	\$300.00
Sorenson, Peter	Review bankruptcy guidance related to general liabilities and insurance reserves to assess testing approaches.	\$300.00	3.8	\$1,140.00
Staiger, Jt	Discuss with M. Fox, J. Feller, J. Anderson (Deloitte) accounting and reporting considerations for Sears Home and Business Franchise subsidiary of Sears.	\$500.00	0.8	\$400.00
Staiger, Jt	Analyze accounting issues associated with Sears 10-Q filing.	\$500.00	1.2	\$600.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, J. Berry (Deloitte) regarding accounting for store closures, goodwill impairment, and process for monthly operating reports	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with L. McDonnell, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$500.00	0.7	\$350.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) to discuss protection agreement sales and accounting under the bankruptcy code.	\$300.00	0.6	\$180.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Straub, Kelsey	Meet with K. Staiger (Deloitte) to analyze going concern disclosure considerations for Sears Q3 10-Q.	\$300.00	0.7	\$210.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$300.00	0.7	\$210.00
Straub, Kelsey	Discuss main focus areas while performing accounting research for goodwill with C. Fitzgerald (Deloitte)	\$300.00	0.9	\$270.00
Sullivan, Mike	Meet with L. McDonnell, A. Sasso, K. Lauret, S. Chang, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$600.00	0.5	\$300.00
Swiatkowski, John	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$500.00	0.7	\$350.00
Taylor, Mike	Review distressed valuation literature in preparation for impairment analyses scoping call.	\$600.00	1.0	\$600.00
Weinert McDonnell, Lesley	Research accounting treatment of net operating losses in Chapter 11 and any potential sales of assets.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Research accounting literature related to goodwill impairment.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Meet with M. Sullivan, A. Sasso, K. Lauret, S. Chang, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopolous (Sears) and J. Staiger, K. Lauret, J. Berry (Deloitte) regarding accounting for store closures, goodwill impairment, and process for monthly operating reports.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Research accounting literature related to store closures.	\$600.00	0.2	\$120.00
11/07/2018				
Berry, Jim	Meet with L. McDonnell (Deloitte) regarding planned store closures and consideration of potential lease termination fees.	\$600.00	0.7	\$420.00
Berry, Jim	Meet with G. Yauch (Deloitte) on monthly operational reports deployment and resourcing approach.	\$600.00	0.4	\$240.00
Candela, Kathleen	Review of the consultation memo completed for error evaluation of guarantor/non-guarantors, along with clearance of notes.	\$600.00	1.0	\$600.00
Chang, Stephen	Meet with C. Fitzgerald (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$400.00	0.2	\$80.00
Chang, Stephen	Meet with A. Williams, C. Fitzgerald (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$400.00	0.2	\$80.00
Chang, Stephen	Meet with J. Staiger, C. McShane (Deloitte) regarding internal control matters specific to chapter 11 bankruptcy risks.	\$400.00	0.4	\$160.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/07/2018				
Fitzgerald, Connor	Research authoritative guidance on accounting for the cash flow statement under chapter 11.	\$300.00	2.8	\$840.00
Fitzgerald, Connor	Meet with S. Chang (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$300.00	0.2	\$60.00
Fitzgerald, Connor	Meet with A. Williams, S. Chang (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$300.00	0.2	\$60.00
Fitzgerald, Connor	Meet with L. McDonnell, J. Staiger, K. Straub (Deloitte) to discuss accounting for goodwill and tradenames and procedures for the third quarter.	\$300.00	0.9	\$270.00
Fitzgerald, Connor	Research authoritative guidance on guarantor / non-guarantor disclosures.	\$300.00	1.1	\$330.00
Lauret, Kyle	Meet with J. McManus (Deloitte) to discuss the guidance surrounding the proper presentation of Sear's consolidated subsidiaries.	\$500.00	0.2	\$100.00
Lauret, Kyle	Review vendor listing to assess list of significant vendors to perform conflict checks prior to reappointment.	\$500.00	0.7	\$350.00
Lauret, Kyle	Summarize list of services Deloitte provided Sears Holdings related to transactions with ESL Investments, Inc.	\$500.00	2.6	\$1,300.00
Lonnemann, Malorie	Meet with K. Lauret, C. McShane, B. Mallaro (Deloitte) regarding Accounting Standard Codification 842 transition updates.	\$400.00	0.5	\$200.00
McManus, Joseph	Meet with A. Williams (Deloitte) to discuss Quarter 3 lower of cost or market reserves and reporting requirements surrounding operating segments, and incremental work and risks resulting from the bankruptcy's affect on these areas.	\$300.00	0.4	\$120.00
McManus, Joseph	Document memo for Consolidation-related bankruptcy considerations.	\$300.00	0.4	\$120.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/07/2018				
McManus, Joseph	Document memo for reorganization costs-related bankruptcy considerations.	\$300.00	0.4	\$120.00
McManus, Joseph	Research bankruptcy guidance for the valuations of Sears' lower of cost or market reserves and incremental risks that may arise from bankruptcy proceedings and liquidation sales on the recorded amounts of those reserves.	\$300.00	0.7	\$210.00
McManus, Joseph	Research bankruptcy guidance for the disclosure and reporting of Sears' Reporting Segments.	\$300.00	0.9	\$270.00
McManus, Joseph	Research bankruptcy guidance for the valuation, classification, disclosure, and presentation of Sears' incurred reorganization costs.	\$300.00	1.1	\$330.00
McManus, Joseph	Meet with K. Lauret (Deloitte) to discuss the guidance surrounding the proper presentation of Sear's consolidated subsidiaries.	\$300.00	0.2	\$60.00
McManus, Joseph	Document memo for Lower of Cost or Market Reserve related bankruptcy considerations.	\$300.00	0.2	\$60.00
McManus, Joseph	Meet with J. Staiger (Deloitte) to discuss reorganization costs and the testing approach for both the year end audit and Quarter 3 review.	\$300.00	0.3	\$90.00
McManus, Joseph	Document memo for Segment Reporting related bankruptcy considerations.	\$300.00	0.3	\$90.00
McManus, Joseph	Research bankruptcy guidance for the disclosure and presentation of the Company's subsidiaries and consolidated financial statements.	\$300.00	0.4	\$120.00
McShane, Connor	Meet with J. Staiger, S. Chang (Deloitte) regarding internal control matters specific to chapter 11 bankruptcy risks.	\$300.00	0.4	\$120.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/07/2018				
McShane, Connor	Researched common internal control considerations relevant for Sears Bankruptcy petition.	\$300.00	2.4	\$720.00
McShane, Connor	Research accounting treatment for potential Sears Home Improvement sale during bankruptcy.	\$300.00	2.8	\$840.00
McShane, Connor	Meet with J. Staiger (Deloitte) regarding section 363 asset sales specific to chapter 11 bankruptcy risks.	\$300.00	0.3	\$90.00
Sorenson, Peter	Review bankruptcy guidance related to general liabilities and insurance reserves to assess testing approaches.	\$300.00	2.4	\$720.00
Staiger, Jt	Meet with S. Chang, C. McShane (Deloitte) regarding internal control matters specific to chapter 11 bankruptcy risks.	\$500.00	0.4	\$200.00
Staiger, Jt	Analyze engagement letters for Deloitte provided services to Sears to be included in the Deloitte appointment petition with the court.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with L. McDonnell, C. Fitzgerald, K. Straub (Deloitte) to discuss accounting for goodwill and tradenames and procedures for the third quarter.	\$500.00	0.9	\$450.00
Staiger, Jt	Analyze transactions that may occur as part of section 363, which covers asset sales from an organization under bankruptcy.	\$500.00	1.0	\$500.00
Staiger, Jt	Meet with J. McManus (Deloitte) to discuss reorganization costs and the testing approach for both the year end audit and Quarter 3 review.	\$500.00	0.3	\$150.00
Staiger, Jt	Meet with C. McShane (Deloitte) regarding section 363 asset sales specific to chapter 11 bankruptcy risks.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with J. Goodin (Sears) on secured and unsecured debt schedules.	\$300.00	0.7	\$210.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/07/2018				
Straub, Kelsey	Prepare for meeting with J. Staiger (Deloitte) and C. Fitzgerald (Deloitte) to discuss approach for audit procedures on goodwill and tradenames	\$300.00	0.3	\$90.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, C. Fitzgerald (Deloitte) to discuss accounting for goodwill and tradenames and procedures for the third quarter.	\$300.00	0.9	\$270.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) regarding planned store closures and consideration of potential lease termination fees.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with J. Staiger, C. Fitzgerald, K. Straub (Deloitte) to discuss accounting for goodwill and tradenames and procedures for the third quarter.	\$600.00	0.9	\$540.00
Williams, Adam	Document planned approach to assess the impact of the bankruptcy on the Company's lower of cost or market reserves.	\$500.00	0.3	\$150.00
Williams, Adam	Meet with S. Chang, C. Fitzgerald (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$500.00	0.2	\$100.00
Williams, Adam	Meet with J. McManus (Deloitte) to discuss Quarter 3 lower of cost or market reserves and reporting requirements surrounding operating segments, and incremental work and risks resulting from the bankruptcy's affect on these areas.	\$500.00	0.4	\$200.00
Williams, Adam	Review planned approach to assess the impact of the bankruptcy on the Company's lower of cost or market reserves.	\$500.00	0.3	\$150.00
Yauch, Glenn	Meet with J. Berry (Deloitte) on monthly operational reports deployment and resourcing approach.	\$600.00	0.4	\$240.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/08/2018				
Allen, Michael	Update and compile bankruptcy matters lists for all members of the team.	\$200.00	1.7	\$340.00
Balester, Jennifer	Participate in training over time coding with B. Beekman, K. Doster (Deloitte).	\$500.00	0.2	\$100.00
Berry, Jim	Meet with M. Sullivan (Deloitte) regarding timing of recording certain lease rejection damage amounts in statement of operations.	\$600.00	0.2	\$120.00
Berry, Jim	Meet with L. McDonnell (Deloitte) to discuss stalking horse bid from ESL Investments, Inc. and related implications to required services.	\$600.00	0.4	\$240.00
Berry, Jim	Meet with L. McDonnell, L. Pesa, K. Lauret (Deloitte) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$600.00	0.6	\$360.00
Castellano, Carrie	Assess current Sears controls and apply them to the risk of material misstatement for bankruptcy related to reorganizational expenses.	\$200.00	1.3	\$260.00
Drager, Christine	Review Q3 settlement information.	\$600.00	0.2	\$120.00
Hartmann, Becky	Review materials provided by Willis Towers Watson pertaining to the Q3 2018 Sears Holdings pension plan remeasurements.	\$500.00	0.5	\$250.00
Hartmann, Becky	Research if risk assessment procedures can be applied to the Sears Q3 2018 pension plan remeasurement given the small magnitude of the settlement charge.	\$500.00	0.6	\$300.00
Hu, May	Review settlement and remeasurement reports as of 10/31/2018.	\$300.00	0.5	\$150.00
Jain, Yash R	Analyze embedded derivatives for third amendment and re-stated credit agreement.	\$120.00	1.5	\$180.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, L. Pesa (Deloitte) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/08/2018				
Lauret, Kyle	Summarize list of services (and gathering engagement letters) Deloitte provided Sears Holdings related to transactions with ESL Investments, Inc.	\$500.00	0.9	\$450.00
Lauret, Kyle	Review engagement letters between Deloitte and Sears in order to assist in summarizing the list of services provided related to transactions with ESL Investments Inc.	\$500.00	1.2	\$600.00
McManus, Joseph	Research bankruptcy reorganization costs guidance for risk factors of material misstatement inherent in the reorganization costs balance.	\$300.00	1.9	\$570.00
McShane, Connor	Research accounting treatment for potential Sears Home Improvement sale during bankruptcy.	\$300.00	2.4	\$720.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	2.4	\$720.00
Pesa, Lauren	Meet with J. Berry, L. McDonnell, K. Lauret (Deloitte) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with R. Young, L. McDonnell (Deloitte) regarding protocols for billing and time entry related to Chapter 11 filing.	\$500.00	0.8	\$400.00
Staiger, Jt	Prepare addendum to the base audit Engagement Letter.	\$500.00	0.9	\$450.00
Staiger, Jt	Analyze engagement letters for purposes of Deloitte's application for retention.	\$500.00	0.6	\$300.00
Straub, Kelsey	Edit and update project plan for additional workpapers during the third quarter 2018 based on the Company's filing of bankruptcy	\$300.00	0.9	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/08/2018				
Sullivan, Mike	Meet with J. Berry (Deloitte) regarding timing of recording certain lease rejection damage amounts in statement of operations.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. Pesa, K. Lauret (Deloitte) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review Sears Pension Plan 1 actuarial valuation report provided by Willis Towers Watson for purposes of 3rd quarter 2018 interim review procedures.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Review Sears Pension Plan 2 actuarial valuation reports provided by Willis Towers Watson for purposes of 3rd quarter 2018 interim review procedures.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Prepare for discussion with Office of General Counsel (Deloitte) regarding independence and permissibility of out-of-scope billings.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Review engagement letter addendum and provide feedback for required revisions.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) to discuss stalking horse bid from ESL Investments, Inc. and related implications to required services.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with R. Young, J. Staiger (Deloitte) regarding protocols for billing and time entry related to Chapter 11 filing.	\$600.00	0.8	\$480.00
Yauch, Glenn	Prepare email correspondence on Sears organizational changes.	\$600.00	0.5	\$300.00
11/09/2018				
Allen, Michael	Update to-do lists from seniors and managers (Deloitte) related to bankruptcy matters in their respective areas of the engagement.	\$200.00	1.4	\$280.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/09/2018				
Berry, Jim	Meet with K. Lauret, J. Staiger (Deloitte) discussing process to accumulate requested documents and discuss summary of services historically provided to ESL Investments.	\$600.00	0.2	\$120.00
Berry, Jim	Meet with L. McDonnell, K. Lauret, J. Staiger, R. Young (Deloitte) to discuss status of Deloitte documents requested in conjunction with bankruptcy filing.	\$600.00	0.5	\$300.00
Castellano, Carrie	Update Sears Bankruptcy risk of material misstatement for reorganizational expenses.	\$200.00	2.3	\$460.00
Fitzgerald, Connor	Research authoritative guidance on non-bankrupt entities that are creditors to certain bankrupt entities' investments.	\$300.00	0.8	\$240.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss testing approach over management's intangible assets controls.	\$300.00	0.9	\$270.00
Hartmann, Becky	Draft questions pertaining to the Q3 pension plan remeasurement to Willis Towers Watson.	\$500.00	0.5	\$250.00
Lauret, Kyle	Meet with J. Berry, J. Staiger (Deloitte) discussing process to accumulate requested documents and discuss summary of services historically provided to ESL Investments.	\$500.00	0.2	\$100.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, R. Young (Deloitte) to discuss status of Deloitte documents requested in conjunction with bankruptcy filing.	\$500.00	0.5	\$250.00
Lauret, Kyle	Meet with A. Sasso, L. McDonnell, M. Lonnemann, P. Sorenson (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$500.00	0.6	\$300.00
Lauret, Kyle	Research bankruptcy accounting guidance to identify potential areas of audit interest.	\$500.00	1.9	\$950.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/09/2018				
Lauret, Kyle	Formulate strategy regarding statement of financial affairs questions for 52 debtor entities, sent to B. Hunt (Deloitte).	\$500.00	2.1	\$1,050.00
Lonnemann, Malorie	Meet with A. Sasso, L. McDonnell, K. Lauret, P. Sorenson (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$400.00	0.6	\$240.00
McManus, Joseph	Review bankruptcy reorganization costs risk of material misstatements workpaper created by C. Castellano (Deloitte).	\$300.00	2.8	\$840.00
McManus, Joseph	Research into scope of services provided for and intended uses of the financial statements of the balance sheet review of A&E Factory Service for the FY16 engagement.	\$300.00	0.4	\$120.00
McManus, Joseph	Document considerations around Chief Operating Decision Maker reporting package provided by J. Drosopoulos (Sears) for use in Segment disclosures.	\$300.00	0.7	\$210.00
McShane, Connor	Discuss quarter and bankruptcy planned procedures related to the third quarter Sears 10-Q with K. Straub (Deloitte).	\$300.00	0.7	\$210.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss testing approach over management's intangible assets controls.	\$200.00	0.9	\$180.00
Sasso, Anthony	Review question list regarding liabilities subject to compromise in advance of call with audit team.	\$600.00	0.2	\$120.00
Sasso, Anthony	Meet with L. McDonnell, K. Lauret, M. Lonnemann, P. Sorenson (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$600.00	0.6	\$360.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/09/2018				
Sorenson, Peter	Meet with A. Sasso, L. McDonnell, K. Lauret, M. Lonnemann (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$300.00	0.6	\$180.00
Sorenson, Peter	Assess testing approaches for general liabilities based off of review of bankruptcy guidance.	\$300.00	3.1	\$930.00
Sorenson, Peter	Review Deloitte resources for bankruptcy guidance related to insurance reserves to assess testing approaches.	\$300.00	3.6	\$1,080.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, R. Young (Deloitte) to discuss status of Deloitte documents requested in conjunction with bankruptcy filing.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with J. Berry, K. Lauret (Deloitte) discussing process to accumulate requested documents and discuss summary of services historically provided to ESL Investments.	\$500.00	0.2	\$100.00
Straub, Kelsey	Reassess the audit team's list of account balances to test for 2018 based on the impacts bankruptcy had on each balance	\$300.00	2.7	\$810.00
Straub, Kelsey	Discuss quarter and bankruptcy planned procedures related to the third quarter Sears 10-Q with C. McShane (Deloitte).	\$300.00	0.7	\$210.00
Weinert McDonnell, Lesley	Meet with A. Sasso, K. Lauret, M. Lonnemann, P. Sorenson (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Discuss with J. Drosopoulos (Sears) regarding valuation methodology for goodwill and trade names.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, J. Staiger, R. Young (Deloitte) to discuss status of Deloitte documents requested in conjunction with bankruptcy filing.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/10/2018				
Berrill, Liz	Meet with B. Mallaro, J. Staiger, L. McDonnell, K. Lauret (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$600.00	0.7	\$420.00
Lauret, Kyle	Meet with B. Mallaro, J. Staiger, L. McDonnell, L. Berrill (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$500.00	0.7	\$350.00
Mallaro, Brian	Meet with J. Staiger, L. McDonnell, L. Berrill, K. Lauret (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$600.00	0.7	\$420.00
Staiger, Jt	Meet with B. Mallaro, L. McDonnell, L. Berrill, K. Lauret (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$500.00	0.7	\$350.00
Weinert McDonnell, Lesley	Meet with B. Mallaro, J. Staiger, L. Berrill, K. Lauret (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$600.00	0.7	\$420.00
11/12/2018				
Billie, Jaclyn	Meet with J. Colletti (Deloitte) to discuss time keeping due to bankruptcy proceedings.	\$200.00	0.3	\$60.00
Chang, Stephen	Revise memo on lease impact of chapter 11 filing to address management and partner comments.	\$400.00	2.1	\$840.00
Colletti, James	Meet with J. Billie (Deloitte) to discuss time keeping due to bankruptcy proceedings.	\$200.00	0.3	\$60.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/12/2018				
Fitzgerald, Connor	Research accounting for accounts receivable under reorganization.	\$300.00	1.4	\$420.00
Hu, May	Review 10/31/2018 remeasurement reports from Willis Towers Watson.	\$300.00	1.0	\$300.00
Hu, May	Draft findings (specifically on discount rate and other assumptions) based on review of the 10/31/2018 remeasurement documents.	\$300.00	1.0	\$300.00
Jain, Yash R	Meet with P. Nanda, K. Lauret (Deloitte) to discuss the embedded derivative considerations and debtor-in possession financing for debt transactions.	\$120.00	0.5	\$60.00
Jain, Yash R	Review K. Lauret's (Deloitte) and address notes on the debt agreement (JPP - Cascade Consolidated loan and Third Amended and restated credit agreement).	\$120.00	2.4	\$288.00
Lauret, Kyle	Meet with P. Nanda, Y. Jain (Deloitte) to discuss the embedded derivative considerations and debtor-in possession financing for debt transactions.	\$500.00	0.5	\$250.00
Lauret, Kyle	Review third quarter debt transactions (Third Amendment to Credit Agreement) testing workpaper.	\$500.00	0.3	\$150.00
Lauret, Kyle	Review third quarter debt transactions (First Amendment to Third Amended and Restated Credit Agreement) testing workpapers.	\$500.00	0.3	\$150.00
McManus, Joseph	Update reorganization costs memo based on discussions with J. Staiger (Deloitte).	\$300.00	0.8	\$240.00
McManus, Joseph	Prepare for reorganization costs walkthrough with members of Sears Financial Reporting team and Deloitte management.	\$300.00	0.4	\$120.00
McManus, Joseph	Compile archive number for Sears Holdings fiscal years 2012 through 2017 per K. Lauret's (Deloitte) request.	\$300.00	0.5	\$150.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/12/2018				
McManus, Joseph	Schedule reorganization expenses control and procedures walkthrough with members of Sears Financial reporting team and J. Staiger and C. McShane (Deloitte).	\$300.00	0.2	\$60.00
McManus, Joseph	Meet with J. Staiger, L. Pesa (Deloitte) to discuss the classification of professional fees incurred before the Company's filing for bankruptcy.	\$300.00	0.3	\$90.00
McManus, Joseph	Research guidance on reorganization costs classification and cutoff based on question by J. Staiger (Deloitte).	\$300.00	0.4	\$120.00
Nanda, Priyanka	Meet with Y. Jain, K. Lauret (Deloitte) to discuss the embedded derivative considerations and debtor-in possession financing for debt transactions.	\$160.00	0.5	\$80.00
Nanda, Priyanka	Research of accounting standards related to financing activities for the treatment of restricted cash in the Third Amendment to Credit Agreement memo, specifically for the treatment of restricted cash.	\$160.00	0.8	\$128.00
Nanda, Priyanka	Review and amend notes on the memo for the First Amendment to Third Amended and Restated Credit Agreement by K. Lauret (Deloitte).	\$160.00	0.8	\$128.00
Nguyen, Donna	Coordinate with Sears members to obtain organization chart for Shop Your Way Rewards and Innovel Solutions.	\$200.00	1.2	\$240.00
Pesa, Lauren	Meet with J. Staiger, J. McManus (Deloitte) to discuss the classification of professional fees incurred before the Company's filing for bankruptcy.	\$500.00	0.3	\$150.00
Sorenson, Peter	Review bankruptcy guidance, specifically for general liabilities to assess our testing approach.	\$300.00	3.8	\$1,140.00
Staiger, Jt	Analyze third quarter goodwill impairment accounting considerations.	\$500.00	1.2	\$600.00
Staiger, Jt	Analyze interim review approaches to Sears Q3 bankruptcy accounting.	\$500.00	1.5	\$750.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/12/2018				
Staiger, Jt	Meet L. Pesa, J. McManus (Deloitte) to discuss the classification of professional fees incurred before the Company's filing for bankruptcy.	\$500.00	0.3	\$150.00
Straub, Kelsey	Develop new audit procedures to test the Company's financial statement accounts as a result of bankruptcy	\$300.00	1.3	\$390.00
11/13/2018				
Berggren, Maureen	Review cyber security risk consideration memo.	\$600.00	0.3	\$180.00
Berland, Taylor	Discuss bankruptcy debt and interest expense with J. Goodin, S. Haywood, M. Larson, D. Contreras (Sears) and K. Lauret, K. Straub, B. Bougadis (Deloitte).	\$400.00	1.1	\$440.00
Bougadis, Blake	Discuss bankruptcy debt and interest expense with J. Goodin, S. Haywood, M. Larson, D. Contreras (Sears) and K. Lauret, T. Berland, K. Straub (Deloitte).	\$200.00	1.1	\$220.00
Chang, Stephen	Meet with M. Lonnemann, P. Sorenson, C. McShane, M. Rosi (Deloitte) to discuss newly implemented bankruptcy controls.	\$400.00	0.5	\$200.00
Chang, Stephen	Meet with M. Lonnemann, M. Rosi, P. Sorenson (Deloitte), J. Butz, J. Drosopoulos (Sears) to discuss bankruptcy's impact on liabilities.	\$400.00	0.6	\$240.00
Chang, Stephen	Meet with S. Brokke, E. Gee (Sears) and J. Staiger, C. McShane, J. McManus (Deloitte) to discuss the processes around identifying, classifying, and recording reorganization expense.	\$400.00	0.6	\$240.00
Drager, Christine	Review Q3 remeasurement information provided by Willis Towers Watson.	\$600.00	1.0	\$600.00
Feller, Jon	Discuss with J. Staiger, J. Anderson (Deloitte) to analyze accounting and reporting considerations for Sears Home and Business Franchise subsidiary of Sears and potential consent requirements.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
Fitzgerald, Connor	Research authoritative guidance on Section 363 (bankruptcy-specific) asset sales.	\$300.00	1.4	\$420.00
Fitzgerald, Connor	Research authoritative guidance on distressed sales transactions.	\$300.00	2.1	\$630.00
Fitzgerald, Connor	Meet with K. Lauret, M. Lonnemann (Deloitte) to discuss the accounting for accounts receivable under Chapter 11 and plan for Quarter 3 procedures to assess the balance.	\$300.00	0.5	\$150.00
Gutierrez, Dalia	Meet with J. Staiger, D. Gutierrez (Deloitte) to discuss compiling time charged for the Sears engagement to submit to the bankruptcy courts.	\$200.00	0.4	\$80.00
Hartmann, Becky	Review information pertaining to the Q3'2018 remeasurement and respond to emails from Willis Towers Watson.	\$500.00	1.0	\$500.00
Hu, May	Draft email for the assumptions review findings to the audit team.	\$300.00	0.2	\$60.00
Lauret, Kyle	Discuss bankruptcy debt and interest expense with J. Goodin, S. Haywood, M. Larson, D. Contreras (Sears) and T. Berland, K. Straub, B. Bougadis (Deloitte).	\$500.00	1.1	\$550.00
Lauret, Kyle	Review the Company's initial debt process and analysis (impacted by bankruptcy filing reporting for third quarter Form 10-Q) and formulating additional inquiries and evidence needed for our review procedures.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review third quarter debt transactions, including both the Third Amendment to Credit Agreement and First Amendment to Third Amended and Restated Credit Agreement testing workpapers.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with M. Lonnemann, C. Fitzgerald (Deloitte) to discuss the accounting for accounts receivable under Chapter 11 and plan for Quarter 3 procedures to assess the balance.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.5	\$250.00
Lauret, Kyle	Accumulate references to archived audit files for services Deloitte provided Sears Holdings related to transactions with ESL Investments, Inc.	\$500.00	0.7	\$350.00
Lonnemann, Malorie	Meet with S. Chang, P. Sorenson, C. McShane, M. Rosi (Deloitte) to discuss newly implemented bankruptcy controls.	\$400.00	0.5	\$200.00
Lonnemann, Malorie	Meet with S. Chang, M. Rosi, P. Sorenson (Deloitte), J. Butz, J. Drosopoulos (Sears) to discuss bankruptcy's impact on liabilities.	\$400.00	0.6	\$240.00
Lonnemann, Malorie	Meet with K. Lauret, C. Fitzgerald (Deloitte) to discuss the accounting for accounts receivable under Chapter 11 and plan for Quarter 3 procedures to assess the balance.	\$400.00	0.5	\$200.00
McManus, Joseph	Close Senior Manager review notes on documentation of reorganization to-dos and next steps for Quarter 3.	\$300.00	2.1	\$630.00
McManus, Joseph	Update reorganization costs walkthrough meeting agenda.	\$300.00	0.1	\$30.00
McManus, Joseph	Research into guidance for appropriate Segment Reporting and updating of "next-steps" memo.	\$300.00	0.3	\$90.00
McManus, Joseph	Meet with S. Brokke, E. Gee (Sears) and J. Staiger, S. Chang, C. McShane (Deloitte) to discuss the processes around identifying, classifying, and recording reorganization expense.	\$300.00	0.6	\$180.00
McManus, Joseph	Research into the Quarter 3 Pension Remeasurement and financial statement ramifications.	\$300.00	0.8	\$240.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
McShane, Connor	Meet with M. Lonnemann, S. Chang, P. Sorenson, M. Rosi (Deloitte) to discuss newly implemented bankruptcy controls.	\$300.00	0.5	\$150.00
McShane, Connor	Meet with S. Brokke, E. Gee (Sears) and J. Staiger, S. Chang, J. McManus (Deloitte) to discuss the processes around identifying, classifying, and recording reorganization expense.	\$300.00	0.6	\$180.00
Nanda, Priyanka	Review the presentation of the cash flow.	\$160.00	1.3	\$208.00
Nanda, Priyanka	Review the Advisory work on Sears for Trouble Debt Restructuring, Embedded Derivatives, Modification and Extinguishment.	\$160.00	1.2	\$192.00
Nguyen, Donna	Coordinate with Sears members to obtain organization chart for KCD.	\$200.00	0.4	\$80.00
Rosi, Matthew	Meet with M. Lonnemann, S. Chang, P. Sorenson, C. McShane (Deloitte) to discuss newly implemented bankruptcy controls.	\$200.00	0.5	\$100.00
Rosi, Matthew	Meet with M. Lonnemann, S. Chang, P. Sorenson (Deloitte), J. Butz, J. Drosopoulos (Sears) to discuss bankruptcy's impact on liabilities.	\$200.00	0.6	\$120.00
Rosi, Matthew	Review Caesar Entertainment process narrative regarding general liability controls and pre/post petition treatment.	\$200.00	3.1	\$620.00
Sorenson, Peter	Meet with M. Lonnemann, S. Chang, C. McShane, M. Rosi (Deloitte) to discuss newly implemented bankruptcy controls.	\$300.00	0.5	\$150.00
Sorenson, Peter	Meet with M. Lonnemann, S. Chang, M. Rosi (Deloitte), J. Butz, J. Drosopoulos (Sears) to discuss bankruptcy's impact on liabilities.	\$300.00	0.6	\$180.00
Sorenson, Peter	Assess testing approach for liabilities based on client schedule of pre-petition liabilities subject to compromise.	\$300.00	3.5	\$1,050.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
Staiger, Jt	Analyze third quarter goodwill impairment accounting considerations.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and K. Lauret (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with M. Meghji (MIII), E. Tzavelis, A. Jackson, J. Little, T. Hermanson (Deloitte) regarding bankruptcy proceedings and updates on services being provided by Deloitte.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with K. Straub (Deloitte) to discuss tax implications of bankruptcy filing.	\$500.00	0.7	\$350.00
Staiger, Jt	Meet with S. Brokke, E. Gee (Sears) and S. Chang, C. McShane, J. McManus (Deloitte) to discuss the processes around identifying, classifying, and recording reorganization expense.	\$500.00	0.6	\$300.00
Staiger, Jt	Discuss with J. Feller, J. Anderson (Deloitte) to analyze accounting and reporting considerations for Sears Home and Business Franchise subsidiary of Sears and potential consent requirements.	\$500.00	0.5	\$250.00
Staiger, Jt	Meeting with K. Straub and D. Gutierrez (Deloitte) to discuss preparation of fee statements charged for the Sears engagement to submit to the bankruptcy courts	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Staiger, D. Gutierrez (Deloitte) to discuss compiling time charged for the Sears engagement to submit to the bankruptcy courts.	\$300.00	0.4	\$120.00
Straub, Kelsey	Meet with J. Staiger (Deloitte) to discuss tax implications of bankruptcy filing.	\$300.00	0.7	\$210.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
Straub, Kelsey	Discuss bankruptcy debt and interest expense with J. Goodin, S. Haywood, M. Larson, D. Contreras (Sears) and K. Lauret, T. Berland, B. Bougadis (Deloitte).	\$300.00	1.1	\$330.00
Williams, Adam	Draft email communication to J. McManus, C. Fitzgerald, C. McShane (Deloitte) detailing instructions on segment and held for sales considerations related to the Q3 review.	\$500.00	0.4	\$200.00
11/14/2018				
Berland, Taylor	Strategize discussion points for bankruptcy debt and interest expense process walkthrough with K. Straub, B. Bougadis (Deloitte).	\$400.00	0.4	\$160.00
Bougadis, Blake	Strategize discussion points for bankruptcy debt and interest expense process walkthrough with K. Straub, T. Berland(Deloitte).	\$200.00	0.4	\$80.00
Bougadis, Blake	Review bankruptcy debt reporting data to reference for debt instrument security claim classification.	\$200.00	1.6	\$320.00
Castellano, Carrie	Discuss with J. McManus (Deloitte) over client support and proposed timeline for completion of Service Organization Controls (SOC) automated and non-automated controls.	\$200.00	1.1	\$220.00
Chang, Stephen	Meet with R. Hartmann, J. McManus (Deloitte) to discuss current updates to warrants and pension bankruptcy related work, preparation of warrants classification guidance summary, and preparation of Pension Quarter 3 remeasurement memo.	\$400.00	0.5	\$200.00
Fitzgerald, Connor	Research the accounting for cash flows for entities in reorganization.	\$300.00	2.9	\$870.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/14/2018				
Fitzgerald, Connor	Meet with K. Lauret, D. Nguyen (Deloitte) to simulate and assess possible scenarios for Sears third quarter cash flow presentation.	\$300.00	0.4	\$120.00
Fitzgerald, Connor	Meet with K. Lauret, D. Nguyen (Deloitte) and S. Brokke, J. Drosopolous, M. Huron, K. Stopen (Sears) to discuss bankruptcy impact on presentation of cash flow.	\$300.00	0.6	\$180.00
Hartmann, Becky	Draft email response to M. Lonnemann and J. Berry (Deloitte) on the reason for the pension obligation's classification as liabilities subject to compromise as of Q3'2018.	\$500.00	0.3	\$150.00
Hartmann, Becky	Meet with S. Chang, J. McManus (Deloitte) to discuss current updates to warrants and pension bankruptcy related work, preparation of warrants classification guidance summary, and preparation of Pension Quarter 3 remeasurement memo.	\$500.00	0.5	\$250.00
Jain, Yash R	Research prior year documentation and Deloitte resources to properly present the cash-flow for the deposits made on the credit agreement.	\$120.00	1.4	\$168.00
Lauret, Kyle	Meet with K. Lauret, C. Fitzgerald, and D. Nguyen (Deloitte) and S. Brokke, J. Drosopolous, M. Huron, and K. Stopen (Sears) to discuss bankruptcy impact on presentation of cash flow.	\$500.00	0.6	\$300.00
Lauret, Kyle	Meet with C. Fitzgerald, D. Nguyen (Deloitte) to simulate and assess possible scenarios for Sears third quarter cash flow presentation.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with J. Staiger, B. Mallaro, B. Nodurft (Deloitte) regarding potential opportunities for Deloitte in wake of the bankruptcy filing.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review accounting for cash flow bankruptcy guidance and identifying issues for third quarter 10-Q reporting.	\$500.00	0.9	\$450.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/14/2018				
Lauret, Kyle	Review notes and make amendments on Citibank transaction accounting memo.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Review guidance summary associated with liabilities subject to compromise.	\$400.00	1.8	\$720.00
Mallaro, Brian	Meet with J. Staiger, K. Lauret, B. Nodurft (Deloitte) regarding potential opportunities for Deloitte in wake of the bankruptcy filing.	\$600.00	0.8	\$480.00
McManus, Joseph	Research A&E Factory service agreement and existence timelines.	\$300.00	0.4	\$120.00
McManus, Joseph	Meet with R. Hartmann, S. Chang (Deloitte) to discuss current updates to warrants and pension bankruptcy related work, preparation of warrants classification guidance summary, and preparation of Pension Quarter 3 remeasurement memo.	\$300.00	0.5	\$150.00
McManus, Joseph	Prepare for meeting to discuss current updates to warrants and pension bankruptcy related work.	\$300.00	0.4	\$120.00
Nguyen, Donna	Meet with K. Lauret, C. Fitzgerald (Deloitte) to simulate and assess possible scenarios for Sears third quarter cash flow presentation.	\$200.00	0.4	\$80.00
Nguyen, Donna	Meet with K. Lauret, C. Fitzgerald, and D. Nguyen (Deloitte) and S. Brokke, J. Drosopolous, M. Huron, and K. Stopen (Sears) to discuss bankruptcy impact on presentation of cash flow.	\$200.00	0.6	\$120.00
Sorenson, Peter	Assess testing approach for liabilities based on client schedule of pre-petition liabilities subject to compromise.	\$300.00	2.9	\$870.00
Staiger, Jt	Meet with J. McManus (Deloitte) to discuss controls identified in meeting and next steps for preparation of reorganization costs risk of material misstatement workbook.	\$500.00	0.5	\$250.00
Staiger, Jt	Analyze Q3 audit and review approach to bankruptcy matters.	\$500.00	1.5	\$750.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/14/2018				
Staiger, Jt	Analyze Q3 audit and review approach to bankruptcy matters.	\$500.00	1.7	\$850.00
Staiger, Jt	Meet with K. Lauret, B. Mallaro, B. Nodurft (Deloitte) regarding potential opportunities for Deloitte in wake of the bankruptcy filing.	\$500.00	0.8	\$400.00
Straub, Kelsey	Edit and update project plan for third quarter debt and interest testing progression for week of 11/16	\$300.00	1.1	\$330.00
Straub, Kelsey	Strategize discussion points for bankruptcy debt and interest expense process walkthrough with K. Straub, B. Bougadis (Deloitte).	\$300.00	0.4	\$120.00
Williams, Adam	Review audit documentation detail the accounting conclusions regarding the sale-leaseback of a property.	\$500.00	0.8	\$400.00
Yauch, Glenn	Review Deloitte email correspondence regarding Sears bankruptcy general guidance.	\$600.00	1.0	\$600.00
11/15/2018				
Berry, Jim	Meet with Office of General Counsel (privileged and confidential) with M. Rothchild, R. Young, J. Staiger, K. Lauret, L. McDonnell (Deloitte) discussing bankruptcy court ruling update and historical Deloitte services provided.	\$600.00	0.6	\$360.00
Bougadis, Blake	Clear review notes from A. Williams (Deloitte) regarding the Salt Lake sale-leaseback transaction testing.	\$200.00	1.2	\$240.00
Bougadis, Blake	Review bankruptcy debt reporting data provided by the company to reference for debt instrument security claim classification	\$200.00	1.9	\$380.00
Bougadis, Blake	Discuss with K. Straub (Deloitte) procedures related to debt and interest expense for quarter bankruptcy work.	\$200.00	2.6	\$520.00
Candela, Kathleen	Meet with K. Lauret (Deloitte) to review Sears Puerto Rico statutory audit likely error extrapolation worksheet.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/15/2018				
Candela, Kathleen	Review of the guarantor/non-guarantor error evaluation done in a consultation memo.	\$600.00	0.6	\$360.00
Chang, Stephen	Meet with S. Chang, C. Fitzgerald, D. Nguyen (Deloitte) to discuss bankruptcy impacts on cash flow presentation.	\$400.00	0.3	\$120.00
Dail, Amanda	Discuss timeline and staffing on triggering event analysis with M. Taylor	\$300.00	0.2	\$60.00
Dail, Amanda	Review email from D. Arora (Deloitte) to coordinate staffing on the income approach work paper.	\$300.00	0.3	\$90.00
Dail, Amanda	Draft email to A. Williams, K. Straub, J. Staiger, C. Fitzgerald (Deloitte) on status of triggering event analysis.	\$300.00	0.2	\$60.00
Dail, Amanda	Discuss timeline on triggering event analysis with J. Swiatkowski (Deloitte).	\$300.00	0.2	\$60.00
Fitzgerald, Connor	Meet with S. Chang, C. Fitzgerald, D. Nguyen (Deloitte) to discuss bankruptcy impacts on cash flow presentation.	\$300.00	0.3	\$90.00
Jain, Yash R	Research prior year documentation and Deloitte resources to properly present the cash-flow for the deposits made on the credit agreement.	\$120.00	1.9	\$228.00
Lauret, Kyle	Meet with K. Candela (Deloitte) to review Sears Puerto Rico statutory audit likely error extrapolation worksheet.	\$500.00	0.5	\$250.00
Lauret, Kyle	Review accounting for cash flow bankruptcy guidance and identifying relevant issues for third quarter 10-Q reporting.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with Office of General Counsel (privileged and confidential) with M. Rothchild, R. Young, J. Berry, J. Staiger, L. McDonnell (Deloitte) discussing bankruptcy court ruling update and historical Deloitte services provided.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/15/2018				
Lauret, Kyle	Review accounting for cash flow bankruptcy guidance and identifying relevant issues for third quarter 10-Q reporting.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Corroborate managements conclusions on liabilities subject to compromise against first day orders and accounting standard guidance.	\$400.00	3.1	\$1,240.00
Nguyen, Donna	Meet with S. Chang, C. Fitzgerald, D. Nguyen (Deloitte) to discuss bankruptcy impacts on cash flow presentation.	\$200.00	0.3	\$60.00
Nguyen, Donna	Review the bankruptcy impacts on cash flow.	\$200.00	2.1	\$420.00
Sorenson, Peter	Assess testing approach for liabilities based on client schedule of pre-petition liabilities subject to compromise.	\$300.00	3.4	\$1,020.00
Staiger, Jt	Analyze the company's considerations of impairment for purposes of the third quarter 10-Q.	\$500.00	2.9	\$1,450.00
Staiger, Jt	Meet with Office of General Counsel (privileged and confidential) with M. Rothchild, R. Young, J. Berry, K. Lauret, L. McDonnell (Deloitte) discussing bankruptcy court ruling update and historical Deloitte services provided.	\$500.00	0.6	\$300.00
Straub, Kelsey	Discuss with B. Bougadis (Deloitte) procedures related to debt and interest expense for quarter bankruptcy work.	\$300.00	2.6	\$780.00
Swiatkowski, John	Discuss timeline on triggering event analysis with A. Dail (Deloitte).	\$500.00	0.2	\$100.00
Taylor, Mike	Discuss status of impairment work with A. Dail (Deloitte).	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Meet with Office of General Counsel (privileged and confidential) with M. Rothchild, R. Young, J. Berry, J. Staiger, K. Lauret (Deloitte) discussing bankruptcy court ruling update and historical Deloitte services provided.	\$600.00	0.6	\$360.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/15/2018				
Williams, Adam	Review audit documentation detailing the accounting conclusions around the sale-leaseback of a property.	\$500.00	0.4	\$200.00
11/16/2018				
Fitzgerald, Connor	Discuss with K. Straub (Deloitte) the client provided tradename exhibits.	\$300.00	2.7	\$810.00
Hartmann, Becky	Respond to emails from J. Drosopoulos (Sears) with questions regarding the Q3'2018 pension remeasurement.	\$500.00	0.2	\$100.00
Lauret, Kyle	Research store unit numbers and legal entity designation for current store listing for tax project understanding.	\$500.00	0.7	\$350.00
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte) to discuss subsequent assessment of the Company's treatment of self insurance liabilities and determination of Incurred But Not Reported (IBNR) cut off impact.	\$400.00	2.6	\$1,040.00
Rosi, Matthew	Review the Cesar Entertainment prior year workpaper to address Liabilities subject to compromise.	\$200.00	1.8	\$360.00
Sorenson, Peter	Assess testing approach for liabilities based on client schedule of pre-petition liabilities subject to compromise.	\$300.00	1.6	\$480.00
Sorenson, Peter	Meet with M. Lonnemann (Deloitte) to discuss subsequent assessment of the Company's treatment of self insurance liabilities and determination of Incurred But Not Reported (IBNR) cut off impact.	\$300.00	2.6	\$780.00
Staiger, Jt	Meet with J. Berry, C. Fitzgerald, K. Straub (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models for goodwill and tradenames.	\$500.00	0.5	\$250.00
Straub, Kelsey	Discuss with C. Fitzgerald (Deloitte) the client provided tradename exhibits.	\$300.00	2.7	\$810.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/16/2018				
Straub, Kelsey	Meet with J. Berry, J. Staiger, C. Fitzgerald (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models for goodwill and tradenames.	\$300.00	0.5	\$150.00
Taylor, Mike	Review impairment analysis draft.	\$600.00	1.6	\$960.00
Tummuri, Ashok Reddy	Meet with A. Dail, S. Bakshi (Deloitte) to discuss bankruptcy time reporting and questions on preliminary triggering event analysis.	\$80.00	0.3	\$24.00
Williams, Adam	Draft email communication to C. McShane, A. Ernotte (Deloitte) providing instruction and requesting information related to disclosure requirements for dispositions.	\$500.00	0.4	\$200.00
11/19/2018				
Bakshi, Saurabh	Discuss with A. Tummuri (Deloitte) on the deliverables to be worked on related to intangible asset impairments.	\$80.00	0.4	\$32.00
Bakshi, Saurabh	Review income approach analysis workpaper.	\$80.00	0.6	\$48.00
Berland, Taylor	Research disclosure for two debt related items in the 10-Q as a result from the bankruptcy based upon a question received from J. Drosopoulos (Sears).	\$400.00	2.2	\$880.00
Berry, Jim	Review of secured and under secured classifications for debt.	\$600.00	0.3	\$180.00
Berry, Jim	Discuss with L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss third quarter approach to reviewing bankruptcy accounting matters.	\$600.00	0.5	\$300.00
Chang, Stephen	Review court docket on the court approved rejected leases.	\$400.00	0.7	\$280.00
Dail, Amanda	Respond to J. Swiatkowski's (Deloitte) comments on weighted average cost of capital analysis summary.	\$300.00	0.3	\$90.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/19/2018				
Dail, Amanda	Draft email summary of market data movement and analysis of weighted average cost of capital derivation provided by Management in triggering event analysis compared to Internal Fair Value Specialists analysis.	\$300.00	0.6	\$180.00
Dail, Amanda	Review triggering event analysis received from management.	\$300.00	0.9	\$270.00
Dail, Amanda	Assess the income approach analysis.	\$300.00	1.7	\$510.00
Lauret, Kyle	Meet with Office of General Counsel (privileged and confidential) R. Young to discuss historical Deloitte services provided.	\$500.00	0.3	\$150.00
Lauret, Kyle	Discuss with J. Berry, L. McDonnell, J. Staiger (Deloitte) to discuss third quarter approach to reviewing bankruptcy accounting matters.	\$500.00	0.5	\$250.00
Lauret, Kyle	Summarize services Deloitte provided Sears Holdings related to transactions with ESL Investments (a privately owned hedge fund) as requested by Office General Counsel.	\$500.00	0.2	\$100.00
Lauret, Kyle	Respond to conflict check inquiry regarding services provided to Sears Holdings debtor.	\$500.00	0.2	\$100.00
Lauret, Kyle	Close notes on Citibank transaction accounting memo and ensure the Company complied with necessary credit standards.	\$500.00	1.7	\$850.00
Lauret, Kyle	Summarize references to Deloitte audit workpapers associated with historical transactions between Sears Holdings and ESL Investments.	\$500.00	2.1	\$1,050.00
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte) to discuss proper testing approach and sampling method for liabilities subject to compromise.	\$400.00	1.1	\$440.00
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte) to further discuss proper testing approach and sampling method for liabilities subject to compromise.	\$400.00	1.7	\$680.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/19/2018				
Sorenson, Peter	Meet with M. Lonnemann (Deloitte) to discuss proper testing approach and sampling method for liabilities subject to compromise.	\$300.00	1.1	\$330.00
Sorenson, Peter	Meet with M. Lonnemann (Deloitte) to further discuss proper testing approach and sampling method for liabilities subject to compromise.	\$300.00	1.7	\$510.00
Staiger, Jt	Meet with K. Straub (Deloitte) on updates to bankruptcy project plan.	\$500.00	0.7	\$350.00
Staiger, Jt	Analyze intangible asset discount rate to be used in for tradename impairment considerations for quarter 3 accounting considerations.	\$500.00	1.4	\$700.00
Staiger, Jt	Research guidance using Deloitte resources regarding discount rates that should be used for asset impairment and apply to third quarter considerations	\$500.00	0.5	\$250.00
Staiger, Jt	Discuss with J. Berry, L. McDonnell, K. Lauret (Deloitte) to discuss third quarter approach to reviewing bankruptcy accounting matters.	\$500.00	0.5	\$250.00
Straub, Kelsey	Meet with J. Staiger (Deloitte) on updates to bankruptcy project plan.	\$300.00	0.7	\$210.00
Swiatkowski, John	Review Weighted Average Cost of Capital (WACC)/discount rate analysis prepared by Sears for impairment testing purposes and comparison to WACC data prepared by Deloitte.	\$500.00	0.6	\$300.00
Taylor, Mike	Review emails related to impairment analyses related to the Kenmore brand name.	\$600.00	0.1	\$60.00
Tummuri, Ashok Reddy	Research Deloitte guidance for valuation requirements regarding trade name impairment to determine if the Kenmore impairment was appropriately accounted for.	\$80.00	0.8	\$64.00
Tummuri, Ashok Reddy	Discuss with S. Bakshi (Deloitte) on the deliverables to be worked on related to intangible asset impairments.	\$80.00	0.4	\$32.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/19/2018				
Tummuri, Ashok Reddy	Prepare income approach work paper testing valuation assumptions regarding the impairment of Sears brands (Kenmore and Diehard).	\$80.00	1.5	\$120.00
Weinert McDonnell, Lesley	Review documentation of quarterly review procedures performed over two separate debt agreements executed during 3rd quarter.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review planned procedures for bankruptcy-specific topics for quarterly review including liabilities subject to compromise and reorganization costs.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Discuss with J. Berry, J. Staiger, K. Lauret (Deloitte) to discuss third quarter approach to reviewing bankruptcy accounting matters.	\$600.00	0.5	\$300.00
11/20/2018				
Balester, Jennifer	Meet with L. McDonnell, K. Lauret, P. Sorenson (Deloitte) to assess testing approach over self-insurance actuarial data.	\$500.00	0.4	\$200.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, C. Fitzgerald, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$600.00	0.4	\$240.00
Colletti, James	Update bankruptcy related workpapers to reflect the client's current situation.	\$200.00	1.8	\$360.00
Dail, Amanda	Draft email of Weighted Average Cost of Capital (WACC) analysis summary to audit team.	\$300.00	0.1	\$30.00
Dail, Amanda	Meet with L. McDonnell, J. Berry, J. Staiger, C. Fitzgerald, K. Straub, M. Taylor, J. Swiatkowski (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$300.00	0.4	\$120.00
Dail, Amanda	Respond to comments on independent review of preliminary (Weighted Average Cost of Capital) WACC analysis from M. Taylor (Deloitte).	\$300.00	0.5	\$150.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/20/2018				
Feller, Jon	Review statutory audit report language in order to document deferred tax testing related to Sears Puerto Rico Operations.	\$600.00	0.5	\$300.00
Fitzgerald, Connor	Meet with L. McDonnell, J. Berry, J. Staiger, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$300.00	0.4	\$120.00
Hartmann, Becky	Review revised schedules and exhibits provided by Willis Towers Watson for the Q3'2018 pension remeasurement.	\$500.00	0.5	\$250.00
Hu, May	Review revised settlement accounting reports from Willis Towers Watson to ensure the client made appropriate post close entry for Pension settlement and remeasurement	\$300.00	0.2	\$60.00
Jain, Yash R	Update documentation on credit agreement (Debtor in Possession financing) testing based on notes received from L. Berrill (Deloitte).	\$120.00	0.4	\$48.00
Jain, Yash R	Review the debtor in possession agreement and determine potential accounting implications regarding short term and long term debt.	\$120.00	0.6	\$72.00
Jain, Yash R	Document Debtor in possession agreement and accounting implications associated with it	\$120.00	0.7	\$84.00
Lauret, Kyle	Research Deloitte Technical Library guidance related to debt transaction amendments in order to gain comfort on Third Amendment to Credit Agreement debt transaction (Q3'18)	\$500.00	0.7	\$350.00
Lauret, Kyle	Review cash flow impacts and various scenarios related to bankruptcy filing with L. McDonnell (Deloitte).	\$500.00	0.3	\$150.00
Lauret, Kyle	Gather references to Deloitte audit workpapers associated with historical transactions between Sears Holdings and ESL Investments (a privately owned hedge fund).	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/20/2018				
Lauret, Kyle	Summarize references to Deloitte audit workpapers associated with historical transactions between Sears Holdings and ESL Investments.	\$500.00	0.6	\$300.00
Sorenson, Peter	Assess procedures required to perform testing on a new liability account (Liabilities Subject to Compromise) created because of the bankruptcy based on Deloitte Research guidance findings	\$300.00	3.9	\$1,170.00
Staiger, Jt	Analyzing intangible asset discount rate to be used in for tradename impairment considerations for quarter 3 accounting considerations	\$500.00	1.2	\$600.00
Staiger, Jt	Meet with L. McDonnell, J. Berry, C. Fitzgerald, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$500.00	1.2	\$600.00
Staiger, Jt	Analyze billings and collections prior to bankruptcy filing.	\$500.00	1.5	\$750.00
Staiger, Jt	Research guidance using Deloitte resources regarding discount rates that should be used for asset impairment and apply to third quarter considerations	\$500.00	1.0	\$500.00
Straub, Kelsey	Meet with L. McDonnell, J. Berry, J. Staiger, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$300.00	0.4	\$120.00
Straub, Kelsey	Meet with J. Goodin (Sears) to discuss the requested audit support related to debt and interest for the third quarter 2018	\$300.00	0.7	\$210.00
Swiatkowski, John	Meet with L. McDonnell, J. Berry, J. Staiger, C. Fitzgerald, K. Straub, M. Taylor, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$500.00	0.4	\$200.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/20/2018				
Taylor, Mike	Meet with L. McDonnell, J. Berry, J. Staiger, C. Fitzgerald, K. Straub, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$600.00	0.4	\$240.00
Taylor, Mike	Review draft impairment analysis regarding post petition accounts.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Reviewed cash flow impacts and various scenarios related to bankruptcy filing with K. Lauret (Deloitte).	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, C. Fitzgerald, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$600.00	0.4	\$240.00
11/21/2018				
Bougadis, Blake	Perform interest and debt testing using 3rd quarter interest schedule data.	\$200.00	1.4	\$280.00
Bougadis, Blake	Assess debtor in possession financing information in order to prepare conclusions.	\$200.00	0.9	\$180.00
Dail, Amanda	Draft email to audit team to check in on timeline of triggering event (event that would cause impairment) analysis.	\$300.00	0.1	\$30.00
Jain, Yash R	Review the debtor in possession agreement and determine potential accounting implications regarding interest expense and the potential income statement effect on the Company	\$120.00	1.2	\$144.00
Jain, Yash R	Document Deloitte Technical Library research findings regarding the accounting impact on interest expense caused by the new debtor in possession agreement due to the bankruptcy	\$120.00	1.2	\$144.00
Jain, Yash R	Review the debtor in possession agreement and determine potential accounting implications regarding short term and long term debt.	\$120.00	0.6	\$72.00

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Fees Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/21/2018				
Jain, Yash R	Document Deloitte Technical Library research findings regarding the accounting impact on Long-term debt caused by the new debtor in possession agreement due to the bankruptcy	\$120.00	0.5	\$60.00
Sorenson, Peter	Assess procedures required to perform testing on a new liability account (Liabilities Subject to Compromise) created because of the bankruptcy based on Deloitte Research guidance findings	\$300.00	3.6	\$1,080.00
Straub, Kelsey	Edit and update project plan for revised timeline of when managers and partners will receive audit workpapers they are assigned to review	\$300.00	2.3	\$690.00
Straub, Kelsey	Review the Company's valuation models for tradenames to determine whether the Company used similar forecast assumptions as the prior quarter	\$300.00	0.8	\$240.00
Taylor, Mike	Review post petition intangible assets impairment findings memo	\$600.00	0.1	\$60.00
11/22/2018				
Jain, Yash R	Research Debtor-in-Possession Financing agreement guidance utilizing Deloitte resources to determine necessary steps for transaction testing.	\$120.00	1.6	\$192.00
Jain, Yash R	Review the debtor in possession agreement and determine potential accounting implications regarding short term and long term debt.	\$120.00	3.2	\$384.00
11/26/2018				
Allen, Michael	Research independence guidance and determine if the newly appointed Chief Restructuring Officer is considered an officer.	\$200.00	0.7	\$140.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/26/2018				
Dail, Amanda	Draft email to coordinate scope and timing of review of triggering event (event that potentially causes impairment) analysis with the audit team.	\$300.00	0.3	\$90.00
Hartmann, Becky	Review workpapers documenting the procedures performed for the Q3'2018 pension plans remeasurements.	\$500.00	2.0	\$1,000.00
Jain, Yash R	Compile listing of areas needed for further testing of the debtor in possession financing agreement to pass along to K. Straub (Deloitte) who will ensure testing will be completed	\$120.00	0.2	\$24.00
Jaiswal, Himanshu	Review listing of professionals to determine necessary OGC compliance requirements for each professional involved in Sears engagement.	\$80.00	2.2	\$176.00
Jaiswal, Himanshu	Document findings of mandatory OGC compliance standards that have been met for all professionals involved in the engagement based on responses received from professionals	\$80.00	2.2	\$176.00
Lonnemann, Malorie	Draw conclusions on proper accounting for the newly created Liabilities Subject to Compromise account, due to the bankruptcy, based on Deloitte guidance	\$400.00	4.7	\$1,880.00
McManus, Joseph	Document procedures and conclusions for the Company's segment reporting considerations and presentation of those considerations in the financial statements.	\$300.00	2.2	\$660.00
McManus, Joseph	Prepare memo for documentation of procedures and conclusions over the Q3 Pension Remeasurement.	\$300.00	3.2	\$960.00
Staiger, Jt	Meet with M. Rothchild, K. Straub (Deloitte) to discuss the status of Sears engagements and fee collection.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Staiger, M. Rothchild (Deloitte) to discuss the status of Sears engagements and fee collection.	\$300.00	0.4	\$120.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/26/2018				
Straub, Kelsey	Document the audit team's consideration of engagement risk given the Company's filing of bankruptcy and its impact on audit procedures	\$300.00	2.6	\$780.00
Straub, Kelsey	Review documentation on the fluctuations in the account balances in accounts receivables during the third quarter 2018	\$300.00	2.8	\$840.00
Taylor, Mike	Draft email related to updated analysis, scope, timing of review and deliverables.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Review draft audit plan of interim impairment test of trade names and goodwill.	\$600.00	1.1	\$660.00
11/27/2018				
Drager, Christine	Review updated Q3 settlement exhibits provided by Willis Towers Watson.	\$600.00	0.2	\$120.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, L. McDonnell (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.9	\$450.00
Lauret, Kyle	Analyze Sears Holdings audit index to identify audit workpapers potentially including reference to past transactions with ESL Investments (a privately owned hedge fund) for Office General Counsel.	\$500.00	1.6	\$800.00
Lauret, Kyle	Review fourth quarter contract (Assurant Agreement) to identify accounting complexities and matters requiring further assessment.	\$500.00	2.3	\$1,150.00
McManus, Joseph	Update documentation of Third Quarter pension remeasurement review memo based on manager edits.	\$300.00	2.7	\$810.00
McManus, Joseph	Meet with J. Staiger (Deloitte) to discuss reorganization costs substantive and control procedures during the third quarter review.	\$300.00	0.4	\$120.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/27/2018				
Staiger, Jt	Analyze impacts of the sale of certain investments and the reporting requirements resulting from the disposition.	\$500.00	1.5	\$750.00
Staiger, Jt	Assess additional Q3'18 review procedures to be performed over Long term liabilities based on bankruptcy filing.	\$500.00	0.8	\$400.00
Staiger, Jt	Review approach to bankruptcy matters and determine impact on property held for sale accounting.	\$500.00	0.9	\$450.00
Staiger, Jt	Meet with J. McManus (Deloitte) to discuss reorganization costs substantive and control procedures during the third quarter review.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.9	\$450.00
Straub, Kelsey	Review documentation on the fluctuations in the account balances for the Sears and Kenmore tradenames during the third quarter 2018	\$300.00	2.1	\$630.00
Taylor, Mike	Plan for changes in audit procedures by assessing new potential high risk areas due to the bankruptcy filing	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Review draft promotional allowances underwriting administration agreement.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, K. Lauret (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$600.00	0.9	\$540.00
11/28/2018				
Bougadis, Blake	Discuss with S. Haywood, S. Brokke, E. Gee, A. Lipovetsky, J. Drosopoulos, J. Butz, J. Catanese (Sears) and K. Lauret, C. McShane (Deloitte) leases bankruptcy process .	\$200.00	0.5	\$100.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/28/2018				
Bougadis, Blake	Update Kent location failed sales-leaseback transaction per client provided matrix.	\$200.00	0.8	\$160.00
Fitzgerald, Connor	Document quarter 3 considerations associated with Kenmore valuation.	\$300.00	3.3	\$990.00
Jain, Yash R	Clear notes on debtor in possession financing testing ensuring the sufficiency of our review procedures over the Q3'18 debtor in possession financing agreement.	\$120.00	1.8	\$216.00
Jaiswal, Himanshu	Determine members of the US team who had not confirmed independence in order to ensure OGC compliance.	\$80.00	1.5	\$120.00
Lauret, Kyle	Discussed with J. Drosopolous (Sears) accounting and reporting requirements for debtor financial statements in third quarter Form 10-Q.	\$500.00	0.5	\$250.00
Lauret, Kyle	Research accounting and reporting requirements for debtor financial statements in third quarter Form 10-Q.	\$500.00	1.2	\$600.00
Lauret, Kyle	Discuss with S. Haywood, S. Brokke, E. Gee, A. Lipovetsky, J. Drosopoulos, J. Butz, J. Catanese (Sears) and B. Bougadis, C. McShane (Deloitte) leases bankruptcy process .	\$500.00	0.5	\$250.00
Lauret, Kyle	Close notes on Citibank transaction accounting memo.	\$500.00	0.9	\$450.00
McShane, Connor	Discuss with S. Haywood, S. Brokke, E. Gee, A. Lipovetsky, J. Drosopoulos, J. Butz, J. Catanese (Sears) and K. Lauret, B. Bougadis (Deloitte) leases bankruptcy process.	\$300.00	0.5	\$150.00
McShane, Connor	Document internal control considerations pertaining to potential Sears Home Improvement (SHIP) asset sale.	\$300.00	3.3	\$990.00
McShane, Connor	Research accounting treatment for potential Guarantor/Non-guarantor footnote error.	\$300.00	3.4	\$1,020.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/28/2018				
Staiger, Jt	Discuss with K. Lauret, L. McDonnell (Deloitte) regarding staff performance reviews and ongoing management of project plan.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with T. Goncalves, L. McDonnell, K. Lauret, M. Lonnemann (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$500.00	0.6	\$300.00
Straub, Kelsey	Perform analytics on the Company's pre and post petition interest expense account balances to identify reasons for fluctuations	\$300.00	1.8	\$540.00
Weinert McDonnell, Lesley	Review impact pension obligation of Pension Benefit Guaranty Corp (PBGC's) intent to claim cash in escrow.	\$600.00	0.7	\$420.00
11/29/2018				
Allen, Michael	Document Deloitte's discussions with the client after receiving an SEC comment letter (SEC requirement).	\$200.00	0.4	\$80.00
Anderson, Jenifer	Provide 2014, 2015, 2016 and 2017 applicable statutory report of SHBF to K. Lauret (Deloitte).	\$500.00	0.3	\$150.00
Berland, Taylor	Discuss with J. Goodin (Sears) the presentation of working capital disclosure in the 10-Q and how to present the debtor in possession financing.	\$400.00	0.7	\$280.00
Fitzgerald, Connor	Update documentation for Sears tradename impairment considerations for quarter 3.	\$300.00	3.2	\$960.00
Fitzgerald, Connor	Update Kenmore terminal growth rate analysis for quarter three impairment procedures.	\$300.00	1.1	\$330.00
Hartmann, Becky	Review workpapers and documentation pertaining to the Q3 2018 pension remeasurement transaction.	\$500.00	1.4	\$700.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/29/2018				
Jain, Yash R	Update documentation of debtor in possession financing testing workpaper based on notes made by P. Nanda (Deloitte)	\$120.00	1.7	\$204.00
Jaiswal, Himanshu	Coordinate with M. Allen and B. Bougadis (Deloitte) to ensure they have met all independence requirements for OGC compliance.	\$80.00	1.0	\$80.00
McManus, Joseph	Review updated documentation of Segment Testing Procedures Third Quarter documentation memo.	\$300.00	1.4	\$420.00
McManus, Joseph	Meet with A. Williams (Deloitte), and members of the Sears Holdings Pricing Team to discuss updated pricing strategies for seasonal items and items that are being sold with reduced margins.	\$300.00	0.4	\$120.00
McShane, Connor	Document internal control considerations pertaining to potential Sears Home Improvement (SHIP) asset sale.	\$300.00	2.1	\$630.00
McShane, Connor	Research accounting treatment for potential Guarantor/Non-guarantor footnote error.	\$300.00	2.9	\$870.00
McShane, Connor	Document accounting consultation conclusion related to Guarantor/Non-guarantor footnote error.	\$300.00	3.1	\$930.00
Nanda, Priyanka	Review debt accounting analysis regarding to debtor in possession financing transaction testing to ensure sufficiency of review procedures performed on the new debt agreement.	\$160.00	3.2	\$512.00
Straub, Kelsey	Document a summary of additional procedures for the audit team to perform on new financial statement accounts for the third quarter 2018 as a result of bankruptcy	\$300.00	2.1	\$630.00
Taylor, Mike	Reply to OGC email regarding relationship with parties involved with case.	\$600.00	0.1	\$60.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/29/2018				
Weinert McDonnell, Lesley	Discuss with S. Brokke and J. Drosopoulos (Sears) regarding implications of not filing 10-Q with SEC timely as well as data request from UCC.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Research implications of not timely filing a Form 10-Q with the SEC.	\$600.00	0.3	\$180.00
Williams, Adam	Meet with J. McManus (Deloitte), and members of the Sears Holdings Pricing Team to discuss updated pricing strategies for seasonal items and items that are being sold with reduced margins.	\$500.00	0.4	\$200.00
Williams, Adam	Review memo addressing the impact of the bankruptcy filing on Sears reportable segments.	\$500.00	0.6	\$300.00
Williams, Adam	Review research summary regarding sale-leaseback property, which highlighted guidance and Deloitte's conclusions based on that guidance.	\$500.00	0.8	\$400.00
11/30/2018				
Allen, Michael	Update tickmark section (Q3'18 Analytic- Liabilities) based on the client explanations for fluctuations in the Cash account	\$200.00	1.8	\$360.00
Allen, Michael	Draft memo, as required by SEC, based on SEC comment and response letters posted on Edgar, an SEC database.	\$200.00	0.6	\$120.00
Castellano, Carrie	Discussion with R. Buenaventura, E. Boston (Sears) about what types of reports needed to test cost change control.	\$200.00	1.1	\$220.00
Castellano, Carrie	Discussion with J. McManus (Deloitte) related to automated and nonautomated inventory controls and reports requested from the client.	\$200.00	1.5	\$300.00
Castellano, Carrie	Meet with C. Fitzgerald (Deloitte) to discuss how to use cost change and retail price change reports to continue testing inventory balances.	\$200.00	0.6	\$120.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/30/2018				
Fitzgerald, Connor	Review client's impairment models with J. Staiger (Deloitte) to understand the client's forecast.	\$300.00	1.5	\$450.00
Hartmann, Becky	Review memo documenting the Q3'2018 pension remeasurements.	\$500.00	1.6	\$800.00
Jha, Abhinav	Gather the financial statements of last 4 fiscal years of various Sear's business entities to make a financial matrix for archive.	\$80.00	1.5	\$120.00
Lauret, Kyle	Gather legal entity statutory audit reports to assess intercompany activity.	\$500.00	1.4	\$700.00
Lonnemann, Malorie	Review liabilities subject to compromise guidance summary and Deloitte memo with respective conclusions.	\$400.00	0.3	\$120.00
McManus, Joseph	Review invoice support received for reorganization cost selections obtained from S. Brokke (Sears).	\$300.00	0.7	\$210.00
McShane, Connor	Research accounting treatment for potential Guarantor/Non-guarantor footnote error.	\$300.00	3.4	\$1,020.00
Nanda, Priyanka	Meet with T. Sal (Deloitte) for Q3 Management Representation Letter Review notes and follow up mail sent to US Team.	\$160.00	2.2	\$352.00
Nanda, Priyanka	Review debt accounting analysis regarding to debtor in possession financing transaction testing to ensure sufficiency of review procedures performed on the new debt agreement.	\$160.00	2.0	\$320.00
Rosi, Matthew	Update liability subject to compromise testing documentation based on invoice level detail obtained from J. Butz (Sears)	\$200.00	1.5	\$300.00
Sal, TANMOY	Collate the financials from the Sears legal entities from the Engagement Team for client requests.	\$80.00	1.8	\$144.00

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October 15, 2018 - November 30, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/30/2018				
Straub, Kelsey	Review client's impairment models with C. Fitzgerald (Deloitte) to understand the client's forecast.	\$300.00	1.5	\$450.00
Straub, Kelsey	Perform audit testing on the Company's debt discount write-offs during the third quarter 2018 as a result of bankruptcy	\$300.00	1.1	\$330.00
Taylor, Mike	Review Impairment analysis memo related to Tradename impairment for Sears brands (Diehard and Kenmore).	\$600.00	0.6	\$360.00
Subtotal for Out of Scope Audit Services:			1,083.0	\$422,058.00
Total			4,678.9	\$524,044.00

Recapitulation

Name	Rate	Hours	Fees
Berry, Jim	\$925.00	0.7	\$647.50
Garrett, Brad	\$925.00	1.5	\$1,387.50
Mallaro, Brian	\$925.00	0.4	\$370.00
Weinert McDonnell, Lesley	\$925.00	8.5	\$7,862.50
Hartmann, Becky	\$625.00	9.3	\$5,812.50
Lauret, Kyle	\$625.00	9.9	\$6,187.50
Pesa, Lauren	\$625.00	1.3	\$812.50
Staiger, Jt	\$625.00	3.2	\$2,000.00
Williams, Adam	\$625.00	0.8	\$500.00
Berggren, Maureen	\$600.00	1.3	\$780.00
Berrill, Liz	\$600.00	1.3	\$780.00
Berry, Jim	\$600.00	36.0	\$21,600.00
Bradfield, Derek	\$600.00	4.5	\$2,700.00
Candela, Kathleen	\$600.00	9.7	\$5,820.00
Collins, Bryan	\$600.00	10.6	\$6,360.00

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Recapitulation

Name	Rate	Hours	Fees
Drager, Christine	\$600.00	3.2	\$1,920.00
Feller, Jon	\$600.00	1.8	\$1,080.00
Goncalves, Tony	\$600.00	1.6	\$960.00
Harrison, Tracy	\$600.00	0.6	\$360.00
Hermanson, Tom	\$600.00	8.4	\$5,040.00
Hoffman, David	\$600.00	5.9	\$3,540.00
Kohn, Barry	\$600.00	1.6	\$960.00
Little, John	\$600.00	2.6	\$1,560.00
Mallaro, Brian	\$600.00	4.5	\$2,700.00
Mashburn, Brian	\$600.00	0.5	\$300.00
Pinto, Sarah	\$600.00	0.4	\$240.00
Sasso, Anthony	\$600.00	7.9	\$4,740.00
Sullivan, Mike	\$600.00	5.2	\$3,120.00
Taylor, Mike	\$600.00	8.2	\$4,920.00
Treiber, John	\$600.00	2.8	\$1,680.00
Weinert McDonnell, Lesley	\$600.00	82.7	\$49,620.00
Yauch, Glenn	\$600.00	5.4	\$3,240.00
Berland, Taylor	\$525.00	10.1	\$5,302.50
Chang, Stephen	\$525.00	6.2	\$3,255.00
Lonnemann, Malorie	\$525.00	3.2	\$1,680.00
Anderson, Jenifer	\$500.00	0.3	\$150.00
Balester, Jennifer	\$500.00	1.7	\$850.00
Chin, Jane	\$500.00	1.0	\$500.00
Dixon, Teagan (TJ)	\$500.00	1.6	\$800.00
Ernotte, Ann	\$500.00	1.6	\$800.00
Hartmann, Becky	\$500.00	35.8	\$17,900.00
Lauret, Kyle	\$500.00	108.1	\$54,050.00
Pesa, Lauren	\$500.00	24.0	\$12,000.00
Staiger, Jt	\$500.00	83.3	\$41,650.00

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Recapitulation

Name	Rate	Hours	Fees
Swiatkowski, John	\$500.00	3.3	\$1,650.00
Tepper, Steve	\$500.00	0.8	\$400.00
Williams, Adam	\$500.00	11.9	\$5,950.00
Fitzgerald, Connor	\$450.00	14.3	\$6,435.00
McManus, Joseph	\$450.00	18.9	\$8,505.00
Sorenson, Peter	\$450.00	52.1	\$23,445.00
Straub, Kelsey	\$450.00	20.7	\$9,315.00
Adam, Kristin	\$400.00	1.0	\$400.00
Adorno, Dan	\$400.00	1.0	\$400.00
Berland, Taylor	\$400.00	16.1	\$6,440.00
Chang, Stephen	\$400.00	25.4	\$10,160.00
Enkhbayar, Tuya	\$400.00	1.0	\$400.00
Fielding, Stephen	\$400.00	6.9	\$2,760.00
Lonnemann, Malorie	\$400.00	31.9	\$12,760.00
Morawiec, Monika	\$400.00	1.7	\$680.00
Redstrom, Kyle	\$400.00	1.0	\$400.00
Yang, Shell	\$400.00	1.0	\$400.00
Browning, Maria	\$300.00	19.1	\$5,730.00
Dail, Amanda	\$300.00	7.6	\$2,280.00
Fitzgerald, Connor	\$300.00	43.0	\$12,900.00
Hu, May	\$300.00	4.0	\$1,200.00
McManus, Joseph	\$300.00	38.5	\$11,550.00
McShane, Connor	\$300.00	64.1	\$19,230.00
Riordan, Katy	\$300.00	5.4	\$1,620.00
Smietanski, Meredith	\$300.00	1.0	\$300.00
Sorenson, Peter	\$300.00	53.9	\$16,170.00
Straub, Kelsey	\$300.00	68.1	\$20,430.00
Viray, Norell	\$300.00	1.0	\$300.00
Allen, Michael	\$295.00	30.5	\$8,997.50

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Recapitulation

Name	Rate	Hours	Fees
Nanda, Priyanka	\$210.00	0.5	\$105.00
Allen, Michael	\$200.00	21.3	\$4,260.00
Bandic, Alex	\$200.00	0.5	\$100.00
Billie, Jaclyn	\$200.00	12.2	\$2,440.00
Bougadis, Blake	\$200.00	69.8	\$13,960.00
Castellano, Carrie	\$200.00	10.1	\$2,020.00
Colletti, James	\$200.00	2.1	\$420.00
Gutierrez, Dalia	\$200.00	0.4	\$80.00
Hoang, Tuyen	\$200.00	0.4	\$80.00
Hoye, Jim	\$200.00	1.0	\$200.00
King, Elizabeth	\$200.00	1.3	\$260.00
Nguyen, Donna	\$200.00	10.4	\$2,080.00
Paul, Samantha	\$200.00	5.3	\$1,060.00
Rosi, Matthew	\$200.00	14.0	\$2,800.00
Rothstein, Louis	\$200.00	1.0	\$200.00
Wolter, Devin	\$200.00	1.0	\$200.00
Jain, Yash R	\$180.00	29.7	\$5,346.00
Nanda, Priyanka	\$160.00	18.7	\$2,992.00
Jain, Yash R	\$120.00	32.6	\$3,912.00
Bakshi, Saurabh	\$80.00	1.0	\$80.00
Jaiswal, Himanshu	\$80.00	11.8	\$944.00
Jha, Abhinav	\$80.00	1.5	\$120.00
Patni, PARIDHI	\$80.00	0.3	\$24.00
Sal, TANMOY	\$80.00	4.4	\$352.00
Srividya, VIDYA	\$80.00	0.3	\$24.00
Tummuri, Ashok Reddy	\$80.00	3.0	\$240.00
Adorno, Dan	\$0.00	21.1	\$0.00
Akopchikyan, Ovsep	\$0.00	4.2	\$0.00
Allen, Michael	\$0.00	203.1	\$0.00

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Recapitulation

Name	Rate	Hours	Fees
Anderson, Jenifer	\$0.00	1.1	\$0.00
Bakshi, Saurabh	\$0.00	0.9	\$0.00
Balester, Jennifer	\$0.00	1.7	\$0.00
Bandic, Alex	\$0.00	1.0	\$0.00
Berggren, Maureen	\$0.00	7.8	\$0.00
Berland, Taylor	\$0.00	62.4	\$0.00
Berry, Jim	\$0.00	29.1	\$0.00
Billie, Jaclyn	\$0.00	31.5	\$0.00
Bougadis, Blake	\$0.00	144.3	\$0.00
Bradfield, Derek	\$0.00	0.2	\$0.00
Castellano, Carrie	\$0.00	103.0	\$0.00
Chang, Stephen	\$0.00	54.1	\$0.00
Colletti, James	\$0.00	61.7	\$0.00
Dail, Amanda	\$0.00	1.2	\$0.00
Dixon, Teagan (TJ)	\$0.00	5.5	\$0.00
Doster, Kiera	\$0.00	2.4	\$0.00
Dugan, Mike	\$0.00	4.0	\$0.00
Enkhbayar, Tuya	\$0.00	13.5	\$0.00
Fitzgerald, Connor	\$0.00	147.6	\$0.00
Garrett, Brad	\$0.00	0.8	\$0.00
Goncalves, Tony	\$0.00	2.1	\$0.00
Hartmann, Becky	\$0.00	34.5	\$0.00
Hermanson, Tom	\$0.00	15.4	\$0.00
Hoye, Jim	\$0.00	164.1	\$0.00
Hurwitz, Scott	\$0.00	0.7	\$0.00
Jain, Chetna	\$0.00	8.0	\$0.00
Jain, Yash R	\$0.00	81.5	\$0.00
Jaiswal, Himanshu	\$0.00	139.6	\$0.00
Jha, Abhinav	\$0.00	113.2	\$0.00

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Recapitulation

Name	Rate	Hours	Fees
Kandpal, Neha	\$0.00	1.4	\$0.00
Kapecki, Kenneth	\$0.00	4.0	\$0.00
King, Elizabeth	\$0.00	79.7	\$0.00
Klein, Sara	\$0.00	0.5	\$0.00
Kohn, Barry	\$0.00	4.4	\$0.00
Lauret, Kyle	\$0.00	52.2	\$0.00
Liu, Sky	\$0.00	41.0	\$0.00
Lonnemann, Malorie	\$0.00	56.2	\$0.00
Mallaro, Brian	\$0.00	2.2	\$0.00
Mashburn, Brian	\$0.00	3.3	\$0.00
Mason, David	\$0.00	25.7	\$0.00
McManus, Joseph	\$0.00	124.1	\$0.00
McShane, Connor	\$0.00	105.3	\$0.00
Mohammed, Muneer	\$0.00	48.5	\$0.00
Morawiec, Monika	\$0.00	1.5	\$0.00
Murphy, Karissa	\$0.00	2.3	\$0.00
Nanda, Priyanka	\$0.00	41.4	\$0.00
Nguyen, Donna	\$0.00	218.6	\$0.00
Patni, PARIDHI	\$0.00	76.1	\$0.00
Paul, Samantha	\$0.00	33.7	\$0.00
Pesa, Lauren	\$0.00	0.3	\$0.00
Pyburn, Tim	\$0.00	0.5	\$0.00
Rawat, Sue	\$0.00	6.0	\$0.00
Riordan, Katy	\$0.00	152.3	\$0.00
Rosi, Matthew	\$0.00	89.6	\$0.00
Rothstein, Louis	\$0.00	35.1	\$0.00
Sal, TANMOY	\$0.00	52.3	\$0.00
Smietanski, Meredith	\$0.00	167.7	\$0.00
Sorenson, Peter	\$0.00	126.5	\$0.00

Sears Holdings Corporation**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

October 15, 2018 - November 30, 2018

Recapitulation

Name	Rate	Hours	Fees
Srividya, VIDYA	\$0.00	24.7	\$0.00
Staiger, Jt	\$0.00	55.4	\$0.00
Stone, Kyle	\$0.00	0.8	\$0.00
Straub, Kelsey	\$0.00	113.2	\$0.00
Surya Teja, Raavi	\$0.00	4.5	\$0.00
Vajhala, Phani Kiran	\$0.00	33.0	\$0.00
Viray, Norell	\$0.00	9.7	\$0.00
Weinert McDonnell, Lesley	\$0.00	69.5	\$0.00
Williams, Adam	\$0.00	18.5	\$0.00
Wolter, Devin	\$0.00	2.6	\$0.00
Yauch, Glenn	\$0.00	14.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Airfare</i>			
Bradfield, Derek	10/17/2018	Roundtrip business class airfare from Denver, CO to Chicago, IL. (free upgrade from coach class)	\$270.45
Fielding, Stephen	10/19/2018	Roundtrip coach class airfare from New York, NY to Chicago, IL.	\$685.40
Berry, Jim	10/26/2018	Roundtrip business class airfare from Dallas, TX to Chicago, IL. (reduced to coach airfare price)	\$590.51
Berry, Jim	11/03/2018	Roundtrip business class airfare from New York, NY to Chicago, IL. (free upgrade from coach class)	\$385.71
Berry, Jim	11/26/2018	Roundtrip business class airfare from Dallas, TX to Chicago, IL. (free upgrade from coach class)	\$297.00
Subtotal for Airfare:			\$2,229.07
<i>Auto Parking</i>			
Berry, Jim	10/23/2018	Airport parking in Dallas, TX - 3 days.	\$51.14
Lauret, Kyle	10/23/2018	Parking in Chicago, IL - 1 day.	\$42.00
Bradfield, Derek	10/25/2018	Airport parking in Denver, CO - 2 days.	\$21.75
Berry, Jim	11/01/2018	Airport parking in Dallas, TX - 3 days.	\$51.14
Berry, Jim	11/08/2018	Airport parking in Dallas, TX - 5 days.	\$92.27
Dixon, Teagan (TJ)	11/08/2018	Airport parking in Lansing, MI - 2 days.	\$16.00
Staiger, Jt	11/08/2018	Parking in Chicago, IL - 1 day.	\$34.00
Staiger, Jt	11/26/2018	Parking in Chicago, IL - 1 day.	\$42.00
Subtotal for Auto Parking:			\$350.30
<i>Auto Rental</i>			
Berry, Jim	10/15/2018	Car rental in Chicago, IL - 2 days.	\$65.42
Berry, Jim	10/23/2018	Car rental in Chicago, IL - 2 days.	\$65.42
Smietanski, Meredith	10/31/2018	Car rental in Chicago, IL - 2 days.	\$117.21
Berry, Jim	11/01/2018	Car rental in Chicago, IL - 3 days.	\$133.54
Berry, Jim	11/08/2018	Car rental in Chicago, IL - 5 days.	\$240.20

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Auto Rental</i>			
Berry, Jim	11/13/2018	Car rental in Chicago, IL - 3 days.	\$133.21
Berry, Jim	11/30/2018	Car rental in Chicago, IL - 5 days.	\$228.70
Subtotal for Auto Rental:			<u>\$983.70</u>
<i>Auto Rental: Gasoline</i>			
Berry, Jim	11/08/2018	Car rental gas expense in Des Plaines, IL.	<u>\$20.95</u>
Subtotal for Auto Rental: Gasoline:			\$20.95
<i>Auto Tolls</i>			
Billie, Jaclyn	10/15/2018	Toll during travel in Chicago, IL.	\$21.00
Fitzgerald, Connor	10/15/2018	Toll during travel in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	10/15/2018	Toll during travel in Chicago, IL.	\$2.40
Williams, Adam	10/15/2018	Toll during travel in Chicago, IL.	\$7.35
Fitzgerald, Connor	10/16/2018	Toll during travel in Chicago, IL.	\$2.00
Smietanski, Meredith	10/16/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	10/16/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	10/17/2018	Toll during travel in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	10/17/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	10/18/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	10/18/2018	Toll during travel in Chicago, IL.	\$2.40
Hoye, Jim	10/19/2018	Toll during travel in Chicago, IL.	\$1.95
Paul, Samantha	10/19/2018	Toll during travel in Chicago, IL.	\$6.00
Straub, Kelsey	10/19/2018	Toll during travel in Chicago, IL.	\$5.85
Weinert McDonnell, Lesley	10/19/2018	Toll during travel in Chicago, IL.	\$2.40

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Billie, Jaclyn	10/22/2018	Toll during travel in Chicago, IL.	\$21.00
Fitzgerald, Connor	10/22/2018	Toll during travel in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	10/22/2018	Toll during travel in Chicago, IL.	\$2.40
Williams, Adam	10/22/2018	Toll during travel in Chicago, IL.	\$7.35
Berry, Jim	10/23/2018	Toll during client travel in Chicago, IL.	\$7.85
Hoye, Jim	10/23/2018	Toll during travel in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	10/23/2018	Toll during travel in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	10/24/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	10/25/2018	Toll during travel in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	10/25/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	10/26/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	10/26/2018	Toll during travel in Chicago, IL.	\$2.40
Lonnemann, Malorie	10/27/2018	Toll during travel in Chicago, IL.	\$13.65
Straub, Kelsey	10/27/2018	Toll during travel in Chicago, IL.	\$8.75
Rosi, Matthew	10/28/2018	Toll during travel in Chicago, IL.	\$15.60
Fitzgerald, Connor	10/29/2018	Toll during travel in Chicago, IL.	\$2.00
Rosi, Matthew	10/29/2018	Toll during travel in Chicago, IL.	\$11.70
Hoye, Jim	10/30/2018	Toll during travel in Chicago, IL.	\$1.95
Smietanski, Meredith	10/30/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	10/30/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	10/31/2018	Toll during travel in Chicago, IL.	\$2.00
Hoye, Jim	10/31/2018	Toll during travel in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	10/31/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	11/01/2018	Toll during travel in Chicago, IL.	\$3.90
Fitzgerald, Connor	11/01/2018	Toll during travel in Chicago, IL.	\$2.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Weinert McDonnell, Lesley	11/01/2018	Toll during travel in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	11/02/2018	Toll during travel in Chicago, IL.	\$2.40
Berry, Jim	11/03/2018	Toll during client travel in Chicago, IL.	\$7.85
Straub, Kelsey	11/03/2018	Toll during travel in Chicago, IL.	\$5.85
Fitzgerald, Connor	11/05/2018	Toll during travel in Chicago, IL.	\$2.00
Rosi, Matthew	11/05/2018	Toll during travel in Chicago, IL.	\$7.80
Weinert McDonnell, Lesley	11/05/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	11/06/2018	Toll during travel in Chicago, IL.	\$2.00
Riordan, Katy	11/06/2018	Toll during travel in Chicago, IL.	\$72.00
Weinert McDonnell, Lesley	11/06/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	11/07/2018	Toll during travel in Chicago, IL.	\$2.00
Hoye, Jim	11/07/2018	Toll during travel in Chicago, IL.	\$1.20
Smietanski, Meredith	11/07/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	11/07/2018	Toll during travel in Chicago, IL.	\$2.40
Straub, Kelsey	11/08/2018	Toll during travel in Chicago, IL.	\$5.85
Weinert McDonnell, Lesley	11/08/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	11/09/2018	Toll during travel in Chicago, IL.	\$1.85
Weinert McDonnell, Lesley	11/09/2018	Toll during travel in Chicago, IL.	\$2.40
Riordan, Katy	11/10/2018	Toll during travel in Chicago, IL.	\$22.50
Fitzgerald, Connor	11/12/2018	Toll during travel in Chicago, IL.	\$2.00
Straub, Kelsey	11/12/2018	Toll during travel in Chicago, IL.	\$3.90
Fitzgerald, Connor	11/13/2018	Toll during travel in Chicago, IL.	\$2.00
Smietanski, Meredith	11/13/2018	Toll during travel in Chicago, IL.	\$3.90
Berry, Jim	11/14/2018	Toll during client travel in Chicago, IL.	\$10.30
Fitzgerald, Connor	11/14/2018	Toll during travel in Chicago, IL.	\$2.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Hoye, Jim	11/14/2018	Toll during travel in Chicago, IL.	\$1.95
Berland, Taylor	11/15/2018	Toll during travel in Chicago, IL.	\$9.75
Fitzgerald, Connor	11/15/2018	Toll during travel in Chicago, IL.	\$2.00
Berry, Jim	11/16/2018	Toll during client travel in Chicago, IL.	\$25.85
Fitzgerald, Connor	11/16/2018	Toll during travel in Chicago, IL.	\$2.00
Berry, Jim	11/19/2018	Toll during client travel in Chicago, IL.	\$1.50
Weinert McDonnell, Lesley	11/19/2018	Toll during travel in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	11/20/2018	Toll during travel in Chicago, IL.	\$2.40
Rosi, Matthew	11/21/2018	Toll during travel in Chicago, IL.	\$18.40
Berry, Jim	11/22/2018	Toll during client travel in Chicago, IL.	\$6.35
Smietanski, Meredith	11/22/2018	Toll during travel in Chicago, IL.	\$15.70
Enkhbayar, Tuya	11/24/2018	Toll during client travel in Chicago, IL.	\$5.45
Riordan, Katy	11/24/2018	Toll during travel in Chicago, IL.	\$17.50
Straub, Kelsey	11/24/2018	Toll during travel in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	11/26/2018	Toll during travel in Chicago, IL.	\$2.40
Berry, Jim	11/27/2018	Toll during client travel in Chicago, IL.	\$6.55
Fitzgerald, Connor	11/27/2018	Toll during travel in Chicago, IL.	\$2.00
Hoye, Jim	11/27/2018	Toll during travel in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	11/27/2018	Toll during travel in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	11/28/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	11/29/2018	Toll during travel in Chicago, IL.	\$5.85
Fitzgerald, Connor	11/29/2018	Toll during travel in Chicago, IL.	\$2.00
Lonnemann, Malorie	11/29/2018	Toll during travel in Chicago, IL.	\$15.60
Weinert McDonnell, Lesley	11/29/2018	Toll during travel in Chicago, IL.	\$2.40
Williams, Adam	11/29/2018	Toll during travel in Chicago, IL.	\$7.35

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Fitzgerald, Connor	11/30/2018	Toll during travel in Chicago, IL.	\$2.00
Riordan, Katy	11/30/2018	Toll during travel in Chicago, IL.	\$9.00
Rosi, Matthew	11/30/2018	Toll during travel in Chicago, IL.	\$8.40
Straub, Kelsey	11/30/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	11/30/2018	Toll during travel in Chicago, IL.	\$2.40
Subtotal for Auto Tolls:			<hr/> \$563.70
<i>Hotel</i>			
Fielding, Stephen	10/21/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$157.07
Berry, Jim	10/22/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Bradfield, Derek	10/22/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$153.39
Berry, Jim	10/31/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	11/05/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	11/06/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	11/07/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	11/12/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	11/13/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Straub, Kelsey	11/14/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Straub, Kelsey	11/15/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$117.52
Straub, Kelsey	11/19/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$100.57

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Hotel</i>			
Straub, Kelsey	11/27/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	11/28/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	11/28/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Lonnemann, Malorie	11/28/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Riordan, Katy	11/28/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	11/29/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	11/29/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Riordan, Katy	11/29/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	11/29/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	11/29/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Subtotal for Hotel:			<hr/> \$2,723.01

Meals

Jain, Yash R	10/16/2018	Dinner after working hours - Y. Jain, H. Jaiswal, T. Sal	\$2.53
King, Elizabeth	10/16/2018	Dinner in Chicago, IL.	\$50.00
Staiger, Jt	10/18/2018	Dinner in Chicago, IL - after working hours.	\$20.00
Berry, Jim	10/22/2018	Dinner in Dallas, TX.	\$13.00
Fielding, Stephen	10/22/2018	Dinner in Newark, NJ.	\$36.09
Fielding, Stephen	10/22/2018	Dinner in Chicago, IL.	\$13.59
Berry, Jim	10/23/2018	Breakfast in Chicago, IL.	\$10.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Meals</i>			
Bougadis, Blake	10/23/2018	Dinner for C. McShane, B. Bougadis, K. Riordan in Chicago, IL - after working hours.	\$35.04
Lonnemann, Malorie	10/23/2018	Lunch for M. Lonnemann, J. McManus, C. Fitzgerald, C. Castellano, E. King, J. Staiger, K. Riordan in Chicago, IL.	\$57.50
McManus, Joseph	10/23/2018	Breakfast in Chicago, IL.	\$2.88
Staiger, Jt	10/24/2018	Dinner in Chicago, IL - after working hours.	\$10.57
Lonnemann, Malorie	10/25/2018	Team Lunch for B. Bougadis, M. Allen, J. Billie, C. Fitzgerald, K. Straub, D. Nguyen, J. McManus, M. Lonnemann, K. Riordan, P. Sorenson, M. Rosi, C. McShane, E. King, C. Castellano in Chicago, IL.	\$317.07
Sal, TANMOY	10/27/2018	Lunch after working hours - T. Sal, Y. Jain, H. Jaiswal.	\$7.47
Lauret, Kyle	10/28/2018	Lunch in Chicago, IL - after working hours.	\$18.00
Sorenson, Peter	10/29/2018	Dinner in Chicago, IL - after working hours.	\$17.23
Berry, Jim	10/31/2018	Dinner for J. Berry, J. Bush, A. Howard in Chicago, IL.	\$59.73
Berry, Jim	10/31/2018	Breakfast in Dallas, TX.	\$11.50
Sal, TANMOY	10/31/2018	Dinner after working hours - T. Sal, Y. Jain, H. Jaiswal, P. Nanda	\$7.46
Staiger, Jt	11/01/2018	Dinner in Chicago, IL - after working hours.	\$20.00
Berry, Jim	11/05/2018	Dinner in Chicago, IL.	\$12.10
Berry, Jim	11/05/2018	Lunch in Dallas, TX.	\$18.13
Berry, Jim	11/07/2018	Dinner in Chicago, IL.	\$28.00
Berry, Jim	11/07/2018	Breakfast in Chicago, IL.	\$10.00
Dixon, Teagan (TJ)	11/07/2018	Lunch in Hoffman Estates, IL.	\$17.65
Dixon, Teagan (TJ)	11/07/2018	Breakfast in Hoffman Estates, IL.	\$7.60
Dixon, Teagan (TJ)	11/07/2018	Dinner in Chicago, IL.	\$50.00
Fitzgerald, Connor	11/07/2018	Dinner in Chicago, IL - after working hours.	\$12.43
Staiger, Jt	11/07/2018	Dinner for J. Staiger, L. McDonnell in Chicago, IL - after working hours.	\$33.44
Straub, Kelsey	11/07/2018	Dinner in Chicago, IL - after working hours.	\$7.72

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Meals</i>			
Jain, Yash R	11/08/2018	Dinner after working hours - Y. Jain, H. Jaiswal, T. Sal	\$6.61
Fitzgerald, Connor	11/09/2018	Dinner in Chicago, IL - after working hours.	\$17.16
Jain, Yash R	11/09/2018	Dinner after working hours - Y. Jain, A. Jha, T. Sal, H. Jaiswal, P. Nanda	\$12.46
Jain, Yash R	11/10/2018	Dinner after working hours - Y. Jain, A. Jha	\$5.43
Jain, Yash R	11/10/2018	Dinner after working hours - Y. Jain, A. Jha, P. Nanda	\$7.81
Berry, Jim	11/12/2018	Breakfast in Dallas, TX.	\$5.98
Berry, Jim	11/12/2018	Dinner in Chicago, IL.	\$36.17
Berry, Jim	11/12/2018	Lunch in Chicago, IL.	\$8.94
Castellano, Carrie	11/12/2018	Dinner for M. Allen, C. Castellano, T. Berland, P. Sorenson, J. Staiger, M. Lonnemann, C. Fitzgerald, D. Nguyen, J. Billie, J. McManus, C. McShane, K. Straub, M. Rosi, J. Little, K. Riordan, B. Bougadis, V. Joshi, E. King in Chicago, IL - after working ho	\$252.35
Lauret, Kyle	11/12/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Castellano, Carrie	11/13/2018	Dinner for M. Allen, C. Castellano, T. Berland, P. Sorenson, J. Staiger, M. Lonnemann, C. Fitzgerald, D. Nguyen, J. Billie, J. McManus, C. McShane, K. Straub, M. Rosi, J. Little, K. Riordan, B. Bougadis, V. Joshi, E. King in Chicago, IL - after working ho	\$427.31
Dixon, Teagan (TJ)	11/13/2018	Lunch in Hoffman Estates, IL.	\$21.78
Jain, Yash R	11/13/2018	Dinner after working hours - Y. Jain, A. Jha, T. Sal, H. Jaiswal	\$13.59
Lauret, Kyle	11/13/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Allen, Michael	11/14/2018	Team dinner for J. McManus, B. Bougadis, M. Lew, D. Nguyen, J. Billie, M. Lonnemann, K. Straub, M. Rosi in Chicago, IL - after working hours.	\$39.20

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Meals</i>			
Bougadis, Blake	11/14/2018	Dinner for J. McManus, P. Sorenson, E. King, C. McShane, K. Riordan, C. Fitzgerald, B. Bougadis, D. Nguyen, K. Straub in Chicago, IL - after working hours.	\$126.41
Castellano, Carrie	11/14/2018	Dinner for M. Allen, C. Castellano, T. Berland, P. Sorenson, J. Staiger, M. Lonnemann, C. Fitzgerald, D. Nguyen, J. Billie, J. McManus, C. McShane, K. Straub, M. Rosi, J. Little, K. Riordan, B. Bougadis, V. Joshi, E. King in Chicago, IL - after working ho	\$129.55
Colletti, James	11/14/2018	Dinner for J. Little, M. Allen, B. Bougadis, P. Sorenson, J. Colletti, J. Billie, C. McShane in Chicago, IL - after working hours.	\$136.07
Lauret, Kyle	11/14/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Rosi, Matthew	11/14/2018	Dinner for M. Rosi, B. Hoss, P. Sorenson, C. Fitzgerald in San Francisco, CA.	\$131.56
Sorenson, Peter	11/14/2018	Dinner in Chicago, IL - after working hours.	\$15.02
Bougadis, Blake	11/15/2018	Dinner for J. McManus, P. Sorenson, E. King, C. McShane, K. Riordan, C. Fitzgerald, B. Bougadis, D. Nguyen, K. Straub in Chicago, IL - after working hours.	\$177.95
Akhilesh, Seela Akhilesh	11/16/2018	Dinner after working hours - T. Sal, A. Jha, H. Jaiswal.	\$24.22
Viray, Norell	11/16/2018	Dinner in Chicago, IL - after working hours.	\$20.00
Sal, TANMOY	11/17/2018	Lunch after working hours - T. Sal, C. Jain, A. Jha, H. Jaiswal.	\$11.31
Allen, Michael	11/19/2018	Team dinner for J. Staiger, C. Fitzgerald, B. Hunt, C. McShane, T. Berland, M. Allen, K. Riordan, J. McManus, B. Bougadis, M. Lew, D. Nguyen, J. Billie, M. Lonnemann, K. Straub, M. Rosi in Chicago, IL - after working hours.	\$182.10
Rosi, Matthew	11/21/2018	Team lunch M. Rosi, M. Allen, K. Riordan, K. Straub, L. McDonnell, P. Sorenson, B. Bougadis, D. Nguyen, C. Fitzgerald in Chicago, IL.	\$161.23
Sal, TANMOY	11/24/2018	Lunch after working hours - T. Sal, Y. Jain	\$3.54

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Meals</i>			
Allen, Michael	11/27/2018	Team dinner for J. Staiger, C. Fitzgerald, B. Hunt, C. McShane, T. Berland, M. Allen, K. Riordan, J. McManus, B. Bougadis, M. Lew, D. Nguyen, J. Billie, M. Lonnemann, K. Straub, M. Rosi in Chicago, IL - after working hours.	\$135.05
Colletti, James	11/27/2018	Dinner for J. Colletti, K. Riordan, D. Nguyen, J. Billie in San Francisco, CA.	\$99.62
Rosi, Matthew	11/27/2018	Dinner for M. Rosi, M. Allen, K. Riordan, K. Straub, L. McDonnell, P. Sorenson, B. Bougadis, D. Nguyen, C. Fitzgerald in San Francisco, CA.	\$145.36
Berry, Jim	11/28/2018	Dinner in Chicago, IL.	\$9.17
Bougadis, Blake	11/28/2018	Dinner for C. Fitzgerald, D. Nguyen, C. McShane, M. Allen, P. Sorenson, M. Rosi, K. Straub, B. Bougadis, K. Riordan in Chicago, IL - after working hours.	\$443.29
Nguyen, Donna	11/29/2018	Dinner in Chicago, IL - after working hours.	\$29.83
Allen, Michael	11/30/2018	Team dinner for J. McManus, B. Bougadis, M. Lew, D. Nguyen, J. Billie, M. Lonnemann, K. Straub, M. Rosi in Chicago, IL - after working hours.	\$49.97
Subtotal for Meals:			<hr/> \$3,825.77

Mileage

Allen, Michael	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	10/15/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Billie, Jaclyn	10/15/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/15/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 30 miles.	\$16.35

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Fitzgerald, Connor	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
King, Elizabeth	10/15/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 88 miles.	\$47.96
Lonnemann, Malorie	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Paul, Samantha	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Paul, Samantha	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	10/15/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Sorenson, Peter	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/15/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/15/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Yauch, Glenn	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	10/16/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Billie, Jaclyn	10/16/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Billie, Jaclyn	10/16/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 30 miles.	\$16.35
Fitzgerald, Connor	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Hoye, Jim	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
King, Elizabeth	10/16/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 88 miles.	\$47.96
Lonnemann, Malorie	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Paul, Samantha	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Paul, Samantha	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	10/16/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Smietanski, Meredith	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 41 miles.	\$22.35
Sorenson, Peter	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Weinert McDonnell, Lesley	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Billie, Jaclyn	10/17/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/17/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 49 miles.	\$26.71
Fitzgerald, Connor	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	10/17/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 88 miles.	\$47.96
Lonnemann, Malorie	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
McManus, Joseph	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Paul, Samantha	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Paul, Samantha	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	10/17/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Sorenson, Peter	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/17/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/17/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	10/18/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	10/18/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/18/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/18/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44

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Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Allen, Michael	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	10/22/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Billie, Jaclyn	10/22/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/22/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 49 miles.	\$26.71
Bradfield, Derek	10/22/2018	Mileage from home in Denver, CO to Denver, CO airport - 36 miles.	\$19.62
Fitzgerald, Connor	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	10/22/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Lonnemann, Malorie	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	10/22/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/22/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44

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Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	10/22/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Allen, Michael	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Billie, Jaclyn	10/23/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/23/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 49 miles.	\$26.71
Castellano, Carrie	10/23/2018	Mileage from Chicago, IL to Manteno, IL - 28 miles.	\$15.26
Castellano, Carrie	10/23/2018	Mileage from Manteno, IL to Chicago, IL - 28 miles.	\$15.26
Fitzgerald, Connor	10/23/2018	Mileage from Chicago, IL to Manteno, IL - 52 miles.	\$28.34
Fitzgerald, Connor	10/23/2018	Mileage from Manteno, IL to Chicago, IL - 52 miles.	\$28.34
Hoye, Jim	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
King, Elizabeth	10/23/2018	Roundtrip mileage from Chicago, IL to Manteno, IL - 104 miles.	\$56.68
Lonnemann, Malorie	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 55 miles.	\$29.98
Lonnemann, Malorie	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 55 miles.	\$29.98
McManus, Joseph	10/23/2018	Mileage from Manteno, IL to Chicago, IL - 53 miles.	\$28.89

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
McManus, Joseph	10/23/2018	Mileage from Chicago, IL to Manteno, IL - 53 miles.	\$28.89
Riordan, Katy	10/23/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/23/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/23/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Billie, Jaclyn	10/24/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/24/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 49 miles.	\$26.71
Hoye, Jim	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
Hoye, Jim	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
King, Elizabeth	10/24/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Lonnemann, Malorie	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
McManus, Joseph	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	10/24/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Weinert McDonnell, Lesley	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Bradfield, Derek	10/25/2018	Mileage from Denver, Co airport to home in Denver, CO - 36 miles.	\$19.62
Castellano, Carrie	10/25/2018	Mileage from Hoffman Estates, IL to Schaumburg, IL - 12 miles.	\$6.54
Castellano, Carrie	10/25/2018	Mileage from Schaumburg, IL to Des Plaines, IL - 9 miles.	\$4.91
Fitzgerald, Connor	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08

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Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Nguyen, Donna	10/25/2018	Mileage from Hoffman Estates, IL to Schaumburg, IL - 14 miles.	\$7.63
Nguyen, Donna	10/25/2018	Mileage from Schaumburg, IL to Des Plaines, IL - 10 miles.	\$5.45
Rosi, Matthew	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Rosi, Matthew	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Straub, Kelsey	10/25/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 10 miles.	\$5.45
Straub, Kelsey	10/25/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/25/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	10/26/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	10/26/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44

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Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Allen, Michael	10/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Allen, Michael	10/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	10/29/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	10/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	10/29/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Riordan, Katy	10/29/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/29/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/29/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Hoye, Jim	10/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	10/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26

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Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

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<i>Mileage</i>			
King, Elizabeth	10/30/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Smietanski, Meredith	10/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	10/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 41 miles.	\$22.35
Weinert McDonnell, Lesley	10/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Allen, Michael	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Hoye, Jim	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
King, Elizabeth	10/31/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Riordan, Katy	10/31/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90

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Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	10/31/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Yauch, Glenn	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/01/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/01/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Riordan, Katy	11/01/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/01/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/01/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/01/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	11/01/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/01/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44

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October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/02/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/02/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/05/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Riordan, Katy	11/05/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/05/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/05/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44

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October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	11/05/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Hoye, Jim	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
McManus, Joseph	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/06/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Rosi, Matthew	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Sorenson, Peter	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/06/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/06/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	11/06/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44

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Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/07/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Smietanski, Meredith	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 41 miles.	\$22.35
Sorenson, Peter	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/07/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/07/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	11/07/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44

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October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Yauch, Glenn	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	11/08/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/08/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/08/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/08/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/08/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/08/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Staiger, Jt	11/08/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Weinert McDonnell, Lesley	11/08/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/08/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Riordan, Katy	11/09/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Weinert McDonnell, Lesley	11/09/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/09/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	11/12/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/12/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

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Category	Date	Description	Amount
<i>Mileage</i>			
Fitzgerald, Connor	11/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	11/12/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
McManus, Joseph	11/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/12/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/12/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	11/12/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	11/13/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/13/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Hoye, Jim	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26

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October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
King, Elizabeth	11/13/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Lonnemann, Malorie	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/13/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Smietanski, Meredith	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 41 miles.	\$22.35
Sorenson, Peter	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/13/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	11/14/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/14/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

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Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
King, Elizabeth	11/14/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
McManus, Joseph	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/14/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Yauch, Glenn	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Berland, Taylor	11/15/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/15/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Enkhbayar, Tuya	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 58 miles.	\$31.61
Enkhbayar, Tuya	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 58 miles.	\$31.61
Fitzgerald, Connor	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	11/15/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60

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Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/15/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Berland, Taylor	11/16/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/16/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
King, Elizabeth	11/16/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
McManus, Joseph	11/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/16/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70

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Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Rosi, Matthew	11/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/16/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Allen, Michael	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Colletti, James	11/19/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Lonnemann, Malorie	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	11/19/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Rosi, Matthew	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Sorenson, Peter	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/19/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44

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Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Colletti, James	11/20/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Lonnemann, Malorie	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	11/20/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/20/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Rosi, Matthew	11/21/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/21/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Lonnemann, Malorie	11/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

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Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	11/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	11/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Weinert McDonnell, Lesley	11/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/27/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/27/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Hoye, Jim	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 29 miles.	\$15.81
Hoye, Jim	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81
Riordan, Katy	11/27/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53

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Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Sorenson, Peter	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/27/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/27/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/28/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/28/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
McManus, Joseph	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Sorenson, Peter	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90

Sears Holdings Corporation

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<i>Mileage</i>			
Sorenson, Peter	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/28/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/28/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Colletti, James	11/29/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Sorenson, Peter	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/29/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/29/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Allen, Michael	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/30/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/30/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Rosi, Matthew	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Staiger, Jt	11/30/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	11/30/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Subtotal for Mileage:			<hr/> \$8,930.07
<i>Transportation</i>			
Fielding, Stephen	10/21/2018	Uber from home to airport in New York, NY.	\$77.92
Fielding, Stephen	10/22/2018	Uber from airport to hotel in Chicago, IL.	\$115.78
Fielding, Stephen	10/23/2018	Uber from Sears to airport in Chicago, IL.	\$71.69
Dixon, Teagan (TJ)	11/07/2018	Taxi from Chicago, IL airport to Sears office.	\$39.00
Dixon, Teagan (TJ)	11/07/2018	Taxi from Sears office to Chicago, IL airport.	\$39.00
Dixon, Teagan (TJ)	11/13/2018	Taxi from Chicago, IL airport to Sears office.	\$38.00
Viray, Norell	11/16/2018	Uber from Sears to home in Chicago, IL.	\$9.29
Viray, Norell	11/27/2018	Car service from Chicago, IL train station to home - after working hours.	\$13.77
Subtotal for Transportation:			<hr/> \$404.45
Total			<hr/> \$20,031.02

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - November 30, 2018

Recapitulation

Category	Amount
Mileage	\$8,930.07
Meals	\$3,825.77
Hotel	\$2,723.01
Airfare	\$2,229.07
Auto Rental	\$983.70
Auto Tolls	\$563.70
Transportation	\$404.45
Auto Parking	\$350.30
Auto Rental: Gasoline	\$20.95